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U. S. *Solicitor of the Treasury.*
DIGEST

OF THE
OPINIONS AND BRIEFS OF THE SOLICITOR
OF THE TREASURY

JANUARY 1, 1880
TO
DECEMBER 31, 1910

PREPARED BY
ROBERT J. MAWHINNEY
Of the District of Columbia Bar



WASHINGTON
1911



DIGEST OF THE OPINIONS AND BRIEFS OF THE SOLICITOR OF THE TREASURY, JANUARY 1, 1880, TO DECEMBER 31, 1910.

ABANDONED PROPERTY.

Claim to.—There is no limitation of time within which Government may make claim to abandoned continental cannon or other property. May 28, 1897.

Confederate Cannon—Title to.—The title to abandoned Confederate cannon is in the Government, and such property can not be given to the finder, or the expenses of excavation authorized; but it is not the practice to interfere with possession if property is worthless. (To Harvey.) Jan. 22, 1908.

(To Nichols.) July 31, 1908.

(To Sec. Treas.) Aug. 26, 1908.

Same—Same.—Title to such cannon can not be disposed of, except under section 3755, R. S., but finders are permitted to retain possession as custodians.

May 10, 1910.

Wrecked Gunboats.—The Secretary of the Treasury can not relinquish Government's title to old wrecked gunboats, except through sale, and may consider an offer to purchase, if submitted. (Sec. 3755, R. S.)

(To Crum.) Dec. 23, 1909.

See also Found; Wreckage.

ABANDONMENT.

Quarantine Stations Without Authority of Law.—Congress not having provided for the abandonment of quarantine stations established by its authority, the station at Cape Charles can not be so disposed of, but a full complement of officers need not be retained if the station can otherwise be kept ready for use should occasion require it. (Brief.) Dec. 11, 1905.

Quarantine stations are not "marine hospitals" within the statute providing for the abandonment and sale of certain of the latter by the Secretary of the Treasury. (Sec. 4806, R. S.) Ib.

ABATEMENT. *See* Practice; Suits.

ABSENCE. *See* Leave of Absence; Public Officers and Employees.

ACCIDENT.

Definition of. *See* Words and Phrases.

Injury to Government Artisans and Laborers.—The act of May 30, 1908 (35 Stat., 536), providing compensation for an injury to an artisan or laborer in any manufacturing establishment, etc., of the United States, contemplates an accidental injury and not one occurring to the wrist of a plate printer by slow and imperceptible degrees. Jan. 11, 1909.

Same.—An injury occurring by imperceptible degrees is not an "accident" within the meaning of act of May 30, 1908 (35 Stat., 536), and time of reporting such injury, or condition of working material, is not essential.

Mar. 24, 1909.

See Injuries.

ACCOUNTING.

Claims for Credits not Allowed. *See* Suits.

ACCOUNTING OFFICERS.

Adjudication of Claims.—A claim for impressment of a steamer during the war should be adjudicated by the Third Auditor and Second Comptroller.

Jan. 12, 1883.

Bound by Court's Decision.—A decision of a court is binding upon the accounting officers.

Jan. 23, 1882.

Control of Appropriations.—Where the Secretary of the Interior directed a disbursing officer to pay certain claims authorized by Congress the accounting officers can not refuse to give credit for disbursements made accordingly.

(To Second Comp.) Feb. 12, 1880.

Directions by Comptroller Binding upon Auditor.—The action of the Comptroller in directing payment of a claim to an assignee can not be questioned by an auditor.

Dec. 17, 1886.

Duty.—The responsibility of revising the judgments or correcting the supposed mistakes of the heads of departments is not cast by law or usage upon the accounting officers, and it is not for them to require a report of why articles were purchased without advertising.

May 21, 1885.

Filing of Contracts and Bonds with Auditors.—Contracts and bonds entered into by purchasers of dead timber on national forest reserves are not within section 3743, R. S., requiring the deposit of certain contracts with the Auditors of the Treasury.

July 15, 1908.

Following Court's Decision as a General Principle.—The decision of the Court of Claims in one case does not govern the accounting officers in another even similar case.

Jan. 25, 1882.

Jurisdiction Over Refunds by Commissioner of Internal Revenue.—The accounting officers can not question refunds made by the Commissioner of Internal Revenue.

Apr. 5, 1890.

Navy Department Payments—Auditing.—The auditing of the salaries of civilians and contingent expenses of the Navy Department, while not free from doubt, but practiced since 1817, should continue in the First Auditor's office.

Dec. 3, 1885.

Same—Same—Marine Corps Accounts.—The examination and settlement of accounts relating to property in the Marine Corps, etc., should be made by the Fourth Auditor.

Ib.

Same—Same—Payments to Contractors.—In view of section 285, R. S., the accounting officers can not object to payments to contractors by paymasters.

Dec. 3, 1885.

Right to Limit Expenditures.—The accounting officers have no authority to limit hotel expenses to \$5 per day, and the rule of the Treasury Department on the subject is not binding upon other departments, but the accounting officers having settled this particular case their action is conclusive upon the department.

June 13, 1885.

Supervising Suits.—The control and direction of suits is in the Solicitor of the Treasury and the Attorney General and not in the Comptroller of the Treasury.

June 30, 1882.

Unliquidated Damages—Jurisdiction of Claims for.—The accounting officers have no jurisdiction of claims for unliquidated damages, and the rejection of such claims by them would not give a court jurisdiction thereof as a counter-claim.

(To Newton.) July 26, 1909.

ACCOUNTS.

Accounting Officers. See Accounting Officers; Claims.

Adjustments—Conclusive.—Final adjustments by accounting officers of the Treasury are conclusive upon the executive branch.

(To attorney, southern New York.) Feb. 10, 1904.

(To attorney, southern New York.) Feb. 19, 1904.

ACCOUNTS—Continued.

Adjustment—Control.—The heads of departments have the right to interfere *a priori* or *a posteriori* in the settlement of public accounts. Feb. 9, 1886.

Allowance of Credits by Courts.—No credits can be allowed an Indian agent unless they were submitted to the accounting officers of the Treasury and rejected. (To U. S. Atty., E. Okla.) Feb. 15, 1910.

Authority to Direct Allowances.—The Secretary of the Treasury has power to direct the allowance of additional amounts paid by the collector at San Francisco on account of wages of weighers' laborers. Feb. 9, 1886.

Bureau Engraving and Printing—Stamp Account—Crediting Loss.—The Secretary of the Treasury is not authorized to credit the Chief of the Bureau for stolen postage stamps. Apr. 26, 1895.

Same—Same—Same.—The Postmaster General having allowed the credit, the Secretary of the Treasury may authorize such credit in the bureau accounts. June 12, 1895.

Bureaus.—Accounting relative to bureaus transferred from Treasury to Department of Commerce and Labor. *See* Appropriations.

Certification of by Register of the Treasury. *See* Register of the Treasury.

Collector of Customs, Porto Rico.—The auditing of the accounts of the collector of customs for Porto Rico should be done by the Auditor for the Treasury Department and not by the Government of Porto Rico. Apr. 26, 1904.

Credits Allowed in Suits Against Individuals.—Section 4, act of 1797, codified as section 951, Revised Statutes, is still in force.

(To U. S. Atty., N. J.) July 1, 1897.

Debts Due to or from United States.—Section 313, R. S., was repealed by the act of July 31, 1894, section 10 (28 Stats., 208), and it is not now the duty of the Register of the Treasury "to keep accounts of all debts due to or from the United States." Aug. 30, 1905.

Disallowance of Erroneous Voucher.—Where an Indian agent presents an erroneous voucher the whole amount claimed should be disallowed.

May 16, 1910.

Examination and Settlement—Jurisdiction of Officers—War Civil Accounts.

June 1, 1889.

Finality of Comptroller's Decision.—Decision of Comptroller of Treasury in relation to accounts is final.

(To Mays.) Mar. 24, 1898.

Indian Agents—Ratification by Indians.—Where the Indian nation interested directed certain credits in an agent's accounts, such accounts may be reopened and settled accordingly, and a judgment based on the first settlement may be satisfied accordingly. June 19, 1885.

Keeping Accounts—Manner.—An objection in a suit to the manner of keeping accounts would not be sustained. (To U. S. Atty., Md.) Oct. 26, 1880.

Payment of Costs in suits against disbursing officer settled before trial. *See* Suits.

Payment—Withholding Balances.—Power of the Secretary of the Treasury to withhold payment of balances certified by the accounting officers.

(Brief.) Apr. 4, 1905.

Post-office Key.—Costs in post-office key funds suits should be covered in as a "miscellaneous receipt." July 18, 1895.

Presenting before Suit.—A claimant is not obliged to present his claim to the accounting officers nor to any of the executive departments before bringing suit therefor.

(Brief.) Apr. 20, 1905.

Public Buildings—Settlement.—The settlement of accounts for construction, repair, etc., of public buildings may be transferred from the Commissioner of Customs to the First Comptroller.

June 18, 1886.

ACCOUNTS—Continued.

Readjustment—Suit.—It is a question whether suit on a supplemental account could be maintained after judgment on original account had been paid.

(To 2d Comp.) Feb. 7, 1880.

Reconsideration.—Power of the Secretary of the Treasury to recall and reconsider. July 27, 1893.

Reopening.—It is entirely competent for the accounting officers to reopen and restate an account on the production of new and material evidence of fraud as well as for errors of computation. Jan. 30, 1886.

Same.—It is a general rule that an account once stated and settled by the accounting officers can not, in the absence of fraud or mistake, be reopened by them or their successors, but there is no statutory provision to that effect.

June 4, 1906.

Same—After Settlement.—A claim for travel pay disallowed or settled can not be reexamined. Jan. 20, 1896.

Settlement.—All United States accounts to be settled in the Treasury Department. Sept. 12, 1891.

Same—Conclusiveness.—Assuming that section 8, act of July 31, 1894 (28 Stats., 207), changes the law so as to make a "settlement" by the auditors conclusive upon the executive branch of the Government, though no "balance" has been certified, yet it is not conclusive upon the courts. June 4, 1906.

Statement of Accounts by Depositaries.—The Secretary of the Treasury may lawfully make a regulation requiring depositaries to forward monthly statements of the accounts of disbursing officers accompanied by the paid checks of such officers. (To Atty. Gen.) Jan. 24, 1907.

Suits Merely to Balance Books.—See Suits; United States.

Transcripts of Accounts as Evidence. See Evidence.

Treasurer of United States—Charging Account of Forged Check.—An account should be stated charging Treasurer of the United States Roberts with the amounts paid on forged indorsements of a disbursing officer's checks, although a suit might be maintained on the Treasurer's bond independently of a transcript in such a case. June 4, 1906.

Treasury Transcripts as Evidence.—Treasury transcripts are made prima facie evidence by section 886, R. S., and no credit should be admitted upon trial unless previously presented to the accounting officers, or on vouchers not before in defendant's possession, or on account of absence from the country or unavoidable accident. Section 951, R. S.

(To U. S. Atty., N. N. Y.) May 18, 1907.

United States Attorneys.—Accounts in post-office cases are to be settled by the Auditor for the State and Other Departments. Mar. 27, 1896.

United States Commissioners' Accounts subsequent to July 1, 1896, must conform to section 24, act of May 28, 1896. Jan. 11, 1897.

Vacation of Judgment for Amount of Debtor's Accounts. See Judgments.

Vouchers—Disuse of.—There is no legal objection to the disuse of duplicate, triplicate, and quadruplicate vouchers, except as provided by the act of February 22, 1875 (18 Stat., 333), in the case of district attorneys, marshals, and clerks of courts. (To Atty. Gen.) Jan. 24, 1907.

Same—Certificate or Receipt Instead.—A certificate to be signed by the creditor, stating the services rendered or supplies furnished, containing the approval of the proper administrative officer, and describing the check by which the charge is paid by the disbursing officer, or a receipt if paid in cash, may be substituted for the present "receipt" which the creditor is required to sign in advance of payment. (To Atty. Gen.) Ib.

ACKNOWLEDGMENTS. See Notary Public; Seals; United States Commissioners.

ACTIONS.

Action on an Appeal Bond where no Appeal Lies. *See* Appeal and Error.
See also Practice; Suits.

ACT OF GOD.

As a Defense.—The defense of drought as an act of God for failure to furnish hay as required by contract is not good. Such defense may be pleaded where a duty is imposed by law, but not where it is created by contract of the parties.
 (To Asst. U. S. Atty., Ariz.) Apr. 6, 1881.

ACTS OF CONGRESS.

Force of Concurrent Resolutions. (Brief.) Feb. 1, 1908.

ADDITIONAL COMPENSATION. *See* Salary and Compensation.

ADDITIONAL CURRENCY. *See* National Banks.

ADMINISTRATION.

Estate of Deceased Seaman.—The local courts have jurisdiction over the estate of a deceased seaman who died at the general hospital at Hoquiam, Wash., which seaman was not domiciled and did not die on any reservation jurisdiction over which had been ceded to the United States. Jan. 26, 1906.

Payment of Pension without Administration.—Where the estate of a deceased soldier is not sufficient for administration, and judgment has been rendered against one of his adult children for his funeral expenses, the quarterly pension then due said soldier may be paid to such child, provided the latter has also paid the physician's bill. Oct. 23, 1907.

Seaman Domiciled on Government Reservation.—There does not appear to be any case in which a "public administrator" has requested delivery of the effects of a person dying on a Government reservation. July 3, 1905.

The personal estate of a deceased seaman domiciled upon a marine-hospital reservation is not within the jurisdiction of a local court, and there is no Federal statute prescribing the disposition of the effects of such a person, but under the regulations and practice they are given to the nearest relative or disposed of by Congress. Sections 4538, et seq., provide as to seamen who die at sea. Ib.

See Lost Instruments and Papers.

ADMINISTRATORS.

Evidence of Appointment. *See* Evidence.

ADMIRALTY. *See also* Vessels.

Government Vessel—Libel or Attachment.—Vessels of the Government not liable to libel. June 5, 1897.

Jurisdiction.—To be within admiralty jurisdiction, the wrong must have been committed wholly upon the high seas or navigable waters.

(Brief.) Jan. 10, 1905.

ADULTERATED FOODS.

Bond for Return of Adulterated Foods.—One bond may be given for the return of unappraised merchandise under section 2899, R. S., and for the return of adulterated food products under section 11 of the act of June 30, 1906 (34 Stat., 769). Dec. 7, 1906.

Importation—Disposition of Rejected.—If importer refuses to export, collector of customs may destroy. June 12, 1903.

Notice of Judgment.—The notice by publication provided for by the pure food act (34 Stat., 769), after "judgment" of the court, that a particular food or drug has been prepared, etc., in violation of the law, means after a judgment of a trial court and not of a court of last resort. Aug. 31, 1906.

Storage or Cartage Charges—Liability for.—Storage or cartage expenses on goods detained pending examination can not be charged to importer, unless such detention was through his default. Oct. 29, 1904.

Tea—Imported. *See* Tea.

ADULTERATED TEA. *See* Tea.

ADVANCE OF PUBLIC MONEY. *See* Payment; Public Moneys; Salary and Compensation.

ADVANCE PAYMENTS.

On Vessels Building. *See* Contracts; Vessels.

ADVANCED PAYMENTS. *See* Payments.

ADVERSE POSSESSION.

Government Acquiring by.—As the Government did not claim more than the original grant for a lighthouse on Whitehead Island, Maine, until 1899, it can not hold more by adverse possession. Sept. 25, 1900.
Mar. 26, 1902.

Government Claiming Right.—What constitutes; it does not follow that it is right for such holder upon finding his possession originally wrongful to retain it, especially the Government. Sept. 25, 1900.

Life-Saving Station Site at False Cape, Virginia.—Fifteen years adverse possession gives the Government title. July 9, 1898.

Lighthouse site at Bakers Island, Massachusetts, through mistake. June 11, 1900.

ADVERTISEMENTS.

In imitation of money. *See* Counterfeiting.

On Currency.—The printing of a private stamp advertisement on any of the obligations or securities of the United States is prohibited.

(To Rankin.) Sept. 6, 1881.

On Fences Around Public Building Sites. *See* Public Buildings.

ADVERTISING.

Asking for Proposals.—Advertising under section 3709, Revised Statutes, means something more than sending out invitations for bids. Oct. 31, 1894.

Construction of Section 3709, Revised Statutes, as amended January 27, 1894, and April 21, 1894. July 6, 1895.

Contracts and Purchases, Government Exhibit, World's Fair. *See* Expositions.

Emergency.—For bids for erection of life-saving station in emergency, not necessary. Oct. 18, 1889.

See also Public Exigency.

Insertions.—One insertion in weekly paper sufficient, for supplies for executive departments. Mar. 14, 1894.

Payment for.—The sworn statement of the editor and publisher of a paper of the rates charged should be conclusive, unless the Government shows fraud.

July 15, 1887.

Proposals. *See* Proposals.

Public Exigency. *See* Public Exigency.

Reasons for not Advertising Required by Accounting Officers. *See* Accounting Officers. May 21, 1885.

Supplies. *See* Supplies and Services.

Work Done by the Government.—Not necessary, where Government does its own work (printing postage stamps). Jan. 31, 1894.

AFFIDAVIT. As to taking an affidavit. *See* Notary Public.

AFFINITY. *See* Relationship.

AGENCY.

Liability of United States for Acts of Agents.—The United States is not liable for the unauthorized acts of its officers and agents. Aug. 14, 1894.

Nov. 19, 1896.

July 20, 1899.

AGENCY—Continued.

Subagents.—A resolution of the board of directors of a surety company authorizing the president or vice president thereof "to execute and deliver and attach the seal of the company to any and all bonds and undertakings for, or on behalf of, the company," constitutes such officers ordinary agents, and they can not appoint subagents to execute such bonds. Mar. 5, 1906.

AGENTS.

Customs. See Customs, Agents, and Brokers.

Prosecuting Claims Before the Treasury Department. See Attorneys; Claims.

Recommendations on Offers of Compromise. See Compromise.

See also Principal and Agent; Words and Phrases.

AGRICULTURAL BULLETINS. See Executive Departments.

ALABAMA CLAIMS. See Claims.

ALASKA.

Brewery in. Dec. 28, 1893.

Coal as a necessary of life for widows, etc. Mar. 2, 1892.

Crimes in. See Crimes and Offenses.

Firearms, Sale of, Seized.—Seized firearms may be sold in Alaska.

Sept. 17, 1895.

Same.—Seizure of.

Apr. 23, 1893.

Foxes—Propagation of.—Power of the Secretary of the Treasury to lease islands to propagate foxes. Oct. 20, 1893.

Same—Same.—Contract can not be made for raising, etc., foxes on St. Paul and St. George Islands. Mar. 14, 1900.

Same—Same.—Unproductive and unoccupied portions of St. Paul and St. George Islands may be leased to raise foxes. Apr. 24, 1900.

Same—Same.—Secretary of the Interior has no authority to lease islands for propagation of foxes; leases already made may continue; killing of fur-bearing animals on other islands prohibited. Feb. 2, 1901.

Fur-seal Fisheries. See Fur-seal Fisheries.

Jurisdiction of the United States in the Arctic Sea on the northern coast of Alaska.

Feb. 16, 1894.

Lands—Leasing of.—Secretary of the Interior has jurisdiction of lands in Alaska, and Secretary of Treasury has no authority to lease islands other than those leased or occupied prior to May 14, 1898, for propagation of foxes.

June 28, 1900.

Or for raising of grasses.

July 23, 1900.

Liquors—Introducing.—Unless information of smuggling liquors given according to section 4, act of June 22, 1874, informer not entitled to compensation.

Oct. 10, 1898.

Same—Landing of.—Chief officer of customs may admit liquor for medicinal purposes. Apr. 21, 1898.

Same—Laws and Regulations.—Laws and regulations relating to liquors.

Feb. 3, 1898.

Same—Medicines.—"Maltone."—Maltone not considered a medicine; regulations may be amended to require collector's permit to introduce alcoholic compounds. Jan. 20, 1898.

Same—Prohibition—Constitutionality of act.—Congress has the right to regulate sale of liquors in Alaska. June 15, 1896.

Same—Prosecutions.—The jurisdiction of offenses (liquor traffic) in Alaska is in the district court of Alaska, but the question might be tested by bringing proceedings in Washington. July 10, 1894.

Same—Regulations.—Regulations for shipment of liquors. Jan. 29, 1898.

ALASKA—Continued.

- Liquors—Sale of.**—Doubtful if sale of liquors at bar of steamers in Alaskan waters prohibited; but in port is a violation of law. June 22, 1894.
- Same—Same.**—Liquors may be sold on steamers in Alaska for medicinal purposes. Mar. 22, 1898.
- Same—Smuggling into.**—Smuggling liquors into Alaska (above case) not in contemplation of act of 1874; not a fraud upon revenue; not customs-revenue laws in sense of act of 1874. Oct. 22, 1898.
- Same—Transit through Alaska.**—Liquors may be transported from United States to British Columbia through Alaskan waters. Apr. 3, 1895.
- Prosecutions in.**—Under prevailing conditions in Alaska further prosecutions of ex-marshal inadvisable. Nov. 13, 1896.
- Public Building—Custodian.**—Who is custodian of Government buildings in Alaska? Oct. 16, 1893.
- Salmon Fisheries in Alaska.** See Salmon Fisheries.
- Sea-Otter Hunting—Foreign Vessels.**—Sea-otter hunting by foreign vessels within 3-mile limit may be prohibited. May 11, 1896.
- Seizure of Liquors and Firearms.**—It would be proper to seize such prohibited articles when found without permit in the waters of Alaska unless satisfactorily accounted for. Apr. 23, 1887.
- Whisky Taken into Alaska—Search.**—A collector of customs can not hold goods and search for whisky. Aug. 15, 1895.

ALASKA-YUKON EXPOSITION. See Expositions.**ALEXANDRIA CANAL CO.**

- Appointment of Proxy** to vote the Government's shares, etc. Mar. 20, 1886.
- Stock belonging to United States.**—Control of said stock should remain in this office, and the request of certain counsel to be appointed a proxy for the United States should be denied. Mar. 20, 1886.

ALIEN CONTRACT LABOR LAW.

- Aliens on American Vessels.**—The employment of Canadians by captains of American vessels plying between United States and Canada is a violation of the alien contract labor law. Mar. 11, 1892.
- Arrest—Power of Secretary of the Treasury.**—It is the duty of a United States commissioner to issue a warrant of arrest in such a case, but the Secretary can not direct him to do his duty. Sept. 13, 1893.
- Assistance—Encouragement—Gist of Offense.**—What is assistance and encouragement under the acts of 1885 and 1891? Contract gist of offense. Sept. 9, 1895; Sept. 17, 1895.
- Board of Inspectors—Power of.** Oct. 22, 1895.
- Canadian comes and works in United States, but intends residing in United States.** Aug. 4, 1892.
- Canadians Coming With Manufactory.**—In removing manufacturing plant from Canada to United States if workmen brought under contract, would be a violation. Jan. 29, 1903.
- Canadian Corporation of Americans.**—A corporation of Americans organized in Canada may send its employees to perform service at its works in the United States. Aug. 21, 1896.
- Canadian Fishermen.**—Canadians can not be employed by Americans to fish in St. Lawrence River. Jan. 28, 1896.
- Canadian Returning Daily.**—In view of Judge Wheeler's decision that such a laborer is not within the law, the question should be again further considered judicially or by the Attorney General. Apr. 2, 1892.
- Same.**—Canadian coming to the United States daily to work, is not prohibited. Dec. 10, 1890.

ALIEN CONTRACT LABOR LAW—Continued.

- Canadian Working in the United States.**—Canadian laborers working in Detroit should be investigated. Dec. 5, 1891.
- Canadian Workman.**—Canadian coming to United States daily to work, not a violation. Dec. 10, 1890.
Apr. 2, 1892.
- Compromise of Penalties.**—The Secretary of the Treasury may compromise such penalties, but not remit them. Mar. 1, 1889.
- Same.**—Penalty can not be compromised without recommendation of the court. (To Com. Gen. Immi.) Dec. 18, 1895.
- Contracts Implied, in violation of.** July 8, 1889.
July 19, 1889.
- Employee of Foreign Firm.**—An employee of a foreign firm sent to work in its New York branch house is prohibited. July 23, 1889.
- Esquimo leaving World's Fair.** May 2, 1893.
- Expatriated American.**—An expatriated American citizen naturalized in Canada, an alien. May 17, 1897.
- Foreign Railroad Employees.**—Dispatchers in employ of Grand Trunk Railway may be brought from Canada to new headquarters in United States. Sept. 29, 1896.
- Glassblowers.**—Glassblowers should be sent back, as a dearth of such workmen will not permit a violation of the law. Nov. 7, 1889.
- Implied Contract.**—Where a foreign resident is shown to have acted as an agent of a manufacturer in this country, and as such encouraged the immigration, the immigrant should be returned. Apr. 22, 1889.
- Implied Promise of Employment.**—Decision that advertisement contains no "promise of employment" should be appealed; promise implied. Oct. 4, 1902.
- International Firm.**—Law applies to employment made on foreign soil by a foreign firm doing business in this country. Sept. 4, 1895.
- Musicians, subject to; definition word "artist."** July 6, 1889.
- New Industry—Definition—Glass Workers.**—Producing plate glass is not a new industry. Nov. 20, 1889.
- Same—Erecting Coke Ovens.**—Workmen to erect new coke oven permitted. July 1, 1890.
- Penalties.**—Penalty attaches to each offense. Nov. 23, 1887.
- Same—Compromise or Remission.**—Penalties for violations of alien contract labor laws may be compromised, but not remitted. June 11, 1889.
- Same—Compromise—Remission of.** Dec. 15, 1892.
- Same.** See Remission; Compromise.
- Place of Contract.**—Contract need not be made in foreign country to constitute a violation of the law. Apr. 19, 1889.
- Prohibited—Promise to Give Work.**—Waiters coming in pursuance of promise made by proprietor of hotel, New York, while abroad that he would "see that I and my friends will get situations," is a violation. Oct. 15, 1901.
Nov. 5, 1901.
- Same—Returning not under Contract.**—Musicians under contract deported, return not under contract, admitted. Dec. 29, 1891.
- Prostitutes.**—Imported prostitutes come under "service" and should be excluded, and may be deported within a year as prostitutes, but not as likely to become public charge. Secretary may direct immigration officials to arrest and deport. Apr. 3, 1897.
- Same—Application of Law to.**—Law does not apply to the fraudulent importation of women for purposes of prostitution. Mar. 8, 1902.

ALIEN CONTRACT LABOR LAW—Continued.

Prostitutes—Continuous Passage.—"Labor" does not include prostitution; passage not continuous if Japanese from Yokohama landed for one day at Victoria. Prostitutes in jail with no visible means of support are public charge.

June 25, 1896.

Railroad Laborers—Canadian.—Canadian railroad employees may work on their road in the United States.

May 7, 1891.

Skilled Laborers.—Skilled as well as unskilled laborers under contract prohibited; review decisions.

Jan. 16, 1901.

Suits—Dismissal of.—Begun by district attorney on his own motion.

Feb. 25, 1893.

Same.—Who begins and conducts. (To Atty., Alaska.)

May 15, 1889.

Teacher Prohibited.—Teacher for Catholic University prohibited.

June 1, 1889.

Witnesses.—Quaere, whether aliens under contract can not be recognized to appear as witnesses.

Mar. 15, 1902.

Same—Detention.—To forcibly detain the aliens as witnesses would not be justifiable.

Nov. 24, 1893.

Same—Payment of Expenses.—Expenses of detained alien, as witness, may be paid.

June 30, 1896.

ALIENS.

Appointment to Office.—An alien subject can not be appointed to any office requiring the oath of allegiance.

May 15, 1889.

Contracting with the United States. See Contracts.

See Immigration.

ALTERATION OF INSTRUMENTS.

Alteration in Proposal Connected with Bond.—A proposal for carrying the mails, although printed on the same sheet of paper with the bond to secure due performance of the contract, is a separate instrument, and any alteration therein is not an alteration of the bond. (To U. S. Atty., Wn. Va.)

Mar. 11, 1907.

AMERICAN.

Definition.—The word "American" is now universally held to designate a citizen of the United States.

Dec. 11, 1884.

AMERICAN FISHERIES.

Defined.—"American Fisheries" as used in paragraph 749, act of 1883, mean those carried on by citizens of the United States.

June 10, 1885.

ANCHOR.

Found by Government Officers—Disposition. See Lost and Found.

ANIMALS.

Diseases—Importation of Hay.—In preventing the introduction of contagious diseases of animals into the United States, the Secretary of Agriculture has no power to prohibit the importation of hay, etc., but may seize, quarantine, and dispose of such materials under act of February 2, 1903 (32 Stat., 791).

May 21, 1904.

In Transit—Diseased—Jurisdiction Over.—The jurisdiction of the Secretary of Agriculture concerning diseased animals when imported, and while in transit through the United States, appears to be ample and exclusive. (Laws cited.)

Aug. 31, 1904.

28-Hour Law—Express Company.—Doubts liability express company to penalty for keeping animals in cars prohibited time.

Sept. 1, 1900.

ANTITOXINS. See Public Health and Marine-Hospital Service.

APPEAL AND ERROR.

Appeal—Board of General Appraisers.—As to giving authority to United States attorneys to appear in appeals from Board of General Appraisers. (See United States attorneys.)

APPEAL AND ERROR—Continued.

Appeal—Dismissal—Expediency.—The matter of dismissing an appeal is one of public policy and of administrative expediency much more than of mere law and appropriate to the officer having charge of the subject matter of the suit.

Feb. 19, 1885.

Same—Jurisdictional Amount.—No appeal can be taken from the supreme court of Arizona to the United States Supreme Court where the amount does not exceed 5,000.

(To Atty., Ariz.) Apr. 22, 1904.

Same—Same—Interest.—Interest may be included in determining whether the amount in controversy is sufficient to give the Supreme Court of the United States jurisdiction of an appeal.

(To U. S. Atty., E. La.) Sept. 8, 1910.

Same—On Demurrer.—An appeal to the Supreme Court will lie from a decree of the lower court overruling a demurrer of the Secretary of the Treasury to a bill praying the appointment of a receiver to collect certain money from the Treasury, as such decree would be final as to the Secretary.

(To U. S. Atty., D. C.) Oct. 30, 1905.

Same—Steamboat Inspectors—Stay of Sentence.—An appeal from the decision of a local board of steamboat inspectors is in the nature of an appeal in a law case, and the sentence of such board should be suspended pending the appeal.

July 7, 1883.

Validity of Appeal Bond where no Appeal Lies.—There is enough doubt about the decision of the circuit court of appeals that no action can be maintained on an appeal bond executed in a case in which no appeal lies to justify its review by the Supreme Court.

(To Sol. Gen.) Mar. 13, 1908.

Writ of Error—Demurrer.—It is doubtful if a writ of error would lie to an order sustaining a demurrer, it not being a final judgment.

(To Atty. Gen.) Apr. 1, 1909.

Same—Ground for—Absence of Witness.—Absence of witness living beyond jurisdiction would not justify application for.

Apr. 17, 1902.

Same—On Application of the Secretary of the Treasury.—Authority of Secretary of the Treasury under section 3754, R. S., to authorize application for writ of error in case involving ownership of vessels which were being built by failing contractors.

(To U. S. Atty., E. Va.) Dec. 7, 1909.

APPOINTMENTS. See Public Officers and Employees.**APPORTIONMENT.**

Income.—Apportionment of income from bonds between life beneficiary and remainderman.

(Brief.) June 4, 1906.

APPRENTICESHIP.

In Bureau Engraving and Printing, no authority for.

Oct. 25, 1893.

APPROPRIATIONS.

Act Repeating Duties of Officer.—Where in an appropriation act creating an office the duties are prescribed, such duties need not be repeated in subsequent appropriations for the office.

Dec. 20, 1910.

Acts—Permanent Legislation in.—Permanent provision may be contained in appropriation acts.

Oct. 26, 1897.

Adding to from Another Fund.—An appropriation can not be added to from another fund to complete a public work.

Sept. 15, 1891.

Administrative Control—Change.—The Secretary of the Treasury may change the administrative control of the following appropriations: Pay of assistant custodians and janitors; fuel, lights, and water for public buildings; furniture, and repairs to the same; repairs and preservation of public buildings; inspector and assistant inspector of electric-light plants, gas and fixtures; inspector of supplies.

July 30, 1910.

APPROPRIATIONS—Continued.

Administrative Control—Change.—It is doubtful whether the inspectors of furniture could be transferred from the Supervising Architect's office, and it ought not to be done. Ib.

Alaska Islanders.—For Alaska Islanders by North American Co.

Nov. 23, 1893.

Annual—Continuing.—Sections 4, 6, and 7 of the river and harbors act of 1888 (25 Stat., 400) make continuing annual appropriations for the purposes therein named.

July 30, 1889.

Balance—Use in Following Year.—The balance of an appropriation for cancelling machines for 1892, can not be used in 1893. Continuous contracts discriminated.

June 16, 1894.

Bonds—Authority to Issue.—The Secretary of the Treasury has authority to issue bonds for \$45,368,020, the balance of the appropriation for the Isthmian Canal made by act of June 28, 1902 (32 Stat., 484).

July 15, 1909.

"Care, etc., of Property of the United States."—Repairs to property devised to the Government may be paid out of this appropriation.

Sept. 10, 1888.

Chief Clerk and Superintendent of the Treasury Building.—The appropriation acts providing that the chief clerk shall act as superintendent of the building that duty can not be transferred.

July 30, 1910.

Collecting Revenue from Customs.—Payment of witnesses out of. *See* Witnesses.

Nov. 5, 1885.

Contingent or Incidental Purposes.—Discretionary power of head of a department.

June 26, 1895

Contracts depending on.—The Government can not be involved in any contract for the future payment of money in excess of an appropriation.

June 17, 1895

Contract for Carrying Money for Years.—Such a contract is not in contravention of sections 3679 and 3732, R. S., as it is merely for services which may or may not be required, and there is no liability until the services have been performed.

July 22, 1910.

Customs—Refunds—Interest and Costs.—Interest on judgments and costs in refund cases should be paid from appropriation (sec. 3689) to repay the importer the excess of deposits or duties paid under protest, and a transfer of certain amounts paid from the appropriation for collecting the revenue from customs may be made.

May 27, 1885.

Defining Different Kinds.

May 27, 1885.

Definite and Indefinite for same Purpose.—Where two acts appropriate for the same building, the first being definite and specific, and the latter indefinite and uncertain, the latter does not abrogate the former, nor appropriate an additional sum.

Sept. 4, 1885.

Depositing in Bank Pending Judicial Determination of Amount Due each Beneficiary.—The Secretary of the Treasury has no legal or justifiable authority to deposit with Government depositories or other banking institutions, as requested by the Court of Claims, a fund appropriated by Congress to pay judgments of said court in favor of certain Indian tribes, but which is held for further orders of the court as to the amount to be paid individual members of the tribes.

June 13, 1907.

Disposition of Moneys Collected by Suits.—Moneys collected from a disbursing officer who embezzled the funds in his custody should be covered into the Treasury as a miscellaneous receipt, as they do not belong to the purpose for which the appropriation was made.

Jan. 22, 1908.

Employment of Clerks in Marine-Hospital Service.—The appropriation act of March 3, 1893, for the prevention of epidemics, authorizes the employment of clerks.

Mar. 22, 1893.

APPROPRIATIONS—Continued.

Epidemics—Use of.—The appropriation for the prevention of epidemics may be used to enable destitute to leave the place of the disease. Aug. 25, 1893.

Expenditure, Proper.—No legal responsibility upon head of bureau for proper expenditure of. Sept. 4, 1900.

Expenses of Collecting the Revenue from Customs.—The Secretary of the Treasury has no power to use the appropriation for the six months of the next year for expenses which have occurred during the current fiscal year. May 27, 1885.

For Continuation of Building Not Authorized.—An appropriation for continuation of "post office" building, when no such building is being built, can not be applied to a building authorized for other purposes. Feb. 19, 1886.

For Public Building exceeding Limit of Cost. See Public Buildings.

Aug. 20, 1884.

Lands.—For care, etc., of lands.

Dec. 8, 1892.

Lease of Buildings Subject to Appropriation.—A lease of a building for the Government for a term of one year, with an option of four years thereafter, is invalid if there is no appropriation for the rent for the first year; otherwise it is valid. (To Director of the Mint.) Sept. 11, 1908.

Limited to Fiscal Year and Amount.—When Congress fixes the amount to be used for a particular purpose for the fiscal year, the Secretary of the Treasury has not the right to use more than the amount appropriated for that year for that purpose. May 27, 1885.

Mandatory.—"To enable the Secretary of the Treasury to pay the said amount" is mandatory. June 14, 1881.

More Than Claim.—Where appropriation to reimburse mail contractors exceeds amount deducted from pay, excess should not be paid.

(To Aud. P. O.) May 4, 1896.

Office Created by.—An office may be created by the fact that an appropriation has been made for it. July 30, 1910.

Other use of Specific.—Funds appropriated for the erection of a public building but directed to be applied to a specific part of the work, can not be used for work on any other part of the building. Sept. 15, 1885.

Paying over to bank pending litigation between claimants. See Claims.

Payments—Control of Accounting Officers.—Where the Secretary of the Interior directed a disbursing officer to pay certain claims authorized by Congress, the accounting officers can not refuse to give credit for disbursements made accordingly. (To 2d Comp.) Feb. 12, 1880.

Same—Drawback on Importations from Philippine Islands.—The appropriation by Congress (sec. 4, act of March 8, 1902, 32 Stat., 54) of the duties on Philippine goods, to the government and benefit of those islands, prohibits the payment therefrom of drawback, but such payment should be made from the general drawback appropriation (sec. 3689, R. S.). Feb. 28, 1907.

Same.—To contending claimants. See Claims.

Same—To Person Named.—Payment must be made to person named in the act for relief.

(To Aud. P. O.) May 4, 1896.

Printing Internal Revenue Stamps.—See Internal Revenue.

Public Buildings.—Appropriation for. Mar. 11, 1886.

Same.—The Secretary of the Treasury would not be justified in adopting a policy decreasing the cost of buildings authorized by Congress in order to reduce expenses. Generally, however, the amount to be expended for a site is left to his discretion. May 1, 1909.

Public Building Sites—Acquiring Subject to Future Appropriation.—Tentative contracts may be made in such cases conditioned on the future appropriation of the purchase money. Dec. 9, 1910.

APPROPRIATIONS—Continued.

Purpose—Declaring.—To be effective an act must in specific terms declare an appropriation to be made for the purpose specified in the act.

(To U. S. Atty., D. C.) Mar. 14, 1905.

Quarantine Service—Repairs to Buildings.—An appropriation for the quarantine service is not available for repairing buildings. Apr. 1, 1893.

Redemption of Lands acquired at internal-revenue tax sales and sold for State taxes. May 8, 1886.

Refund.—To refund illegal exactions and judgments against the United States. Oct. 6, 1886.

Return of Pauper Aliens.—The appropriation of March 2, 1895, to enforce the alien contract-labor laws, may be used to return pauper immigrants to Canada.

Jan. 16, 1896.

Secret Service.—Disbursement of. July 26, 1886.

Service Where No.—The installation of a humidor for the preservation of tobacco in the Government warehouse at Nashville, by an importer, is not permissible in view of section 3679, R. S., as amended March 3, 1905 (33 Stats., 1257), forbidding the acceptance of voluntary service for the Government in excess of that authorized by law. Feb. 21, 1906.

Specific and General.—A specific appropriation is exclusive, and another appropriation, which but for the former might be available, can not be used.

(Brief.) Mar. 2, 1905.

Specific and Lump for Same Class of Employees.—Where in addition to the provision for officers for the Bureau of Engraving and Printing in the legislative, etc., appropriation act, there is provision for all necessary clerks and employees in said bureau in the sundry civil act, the Secretary may employ and pay said clerks and employees as he deems necessary. July 18, 1884.

State, War and Navy Department Building—Disbursement—Compensation.—Gen. Casey is entitled to compensation for disbursing said appropriation.

Aug. 27, 1889.

Survey and Food.—For survey of boundary between Alaska and British Columbia; food for Indians. May 20, 1889.

Transfer from one Appropriation to another.—One bureau in the Navy Department can not sell material to another and charge and credit the price to the appropriation applicable to each. Mar. 23, 1882.

Transfer to New Bureaus.—That part of appropriations for bureaus transferred to new department against which there will be outstanding liabilities is not transferred. June 17, 1903.

Use of.—Must be used for declared purpose. Mar. 3, 1892.

Jan. 17, 1893.

May 28, 1895.

May 24, 1897.

ARBITRATION.

Between the Government and a Contractor.—There is no authority to submit to arbitrations questions between the Government and a contractor.

Sept. 30, 1892.

Claim Against the Government.—A claim for services as architect and supervising architect of certain public buildings may be referred to arbitrators by the Secretary of the Treasury, there being no law for or against it. Feb. 25, 1885.

Effect of Award.—A valid award would have the force and effect of a judgment. Feb. 13, 1883.

Submission of Government Claim.—There is no legal authority to submit a claim against the Government to arbitration, and a mutual agreement to annul would be unnecessary; and sureties would not thereby be released.

Feb. 13, 1883.

ARBITRATOR.

Right to Construe a Contract. *See* Contracts. Aug. 9, 1910.

ARCHITECT. *See* Supervising Architect of the Treasury; Public Buildings.

ARIZONA.

Validity of act of legislative assembly. *See* Territorial acts.

ARKANSAS BONDS.

Interest.—Interest should be paid by State before delivery of certain bonds under terms of compromise. May 11, 1898.

ARMORY. *See* National Guard Armory.

ARMY.

Officers Giving Bond.—A retired officer belongs to the military establishment, and is not required to give bond as special disbursing agent; section 3614. July 15, 1903.

Tenure of office.—An Army officer does not hold his office by contract, but at the will of the sovereign power. Apr. 26, 1905.

ARMY, MEDICAL DEPARTMENT OF.

Importing Apparatus Free of Duty.—The Medical Department of the Army being like the Public Health and Marine-Hospital Service, a scientific institution, is entitled under paragraph 638 of the tariff act of 1897 to import philosophical and scientific apparatus free of duty. Sept. 28, 1907.

ARREST.

All Persons except ambassadors and their servants are liable to arrest to answer a criminal charge, United States officers not excepted. July 15, 1895.

By officer Marine-Hospital Service.—Surgeon Marine-Hospital Service on Ship Island may as a private person, without warrant, arrest an attendant who is intoxicated and violent and take him before nearest magistrate.

Nov. 11, 1902.

Persons escaping from Quarantine.—No authority to arrest or detain persons in quarantine, except as provided by State laws; attempt to escape not a felony and guard should not shoot. Sept. 29, 1896.

ARTISAN.

Injury to. *See* Injury.

ASSAULTS.

Committed in Public Buildings. *See* Public Buildings.

ASSAY OFFICES. *See* Mints and Assay Offices.

As to bullion. *See* Bullion.

ASSIGNMENTS.

Claims—Against the United States. (Brief.) June 29, 1909.

Same.—Authority of Second Comptroller to recognize an assignment.

Dec. 17, 1886.

Same—Defeating Set-off.—While the Government may recognize assignment of claims before settlement, yet it can not do so when it would defeat the right of set-off under the act of Mar. 3, 1875.

Aug. 10, 1887.

Same—Partial Payment due a Contractor.—An installment due a contractor may be paid a designated agent, or even by way of an assignment.

Nov. 8, 1887.

Same—Payment to an Agent.—A claim may be paid to an agent upon request made before allowance, as the Government may or may not recognize an assignment.

Dec. 17, 1886.

Same—Payment to Attorneys. *See* Claims.

Same—Payments under Contract.—While such assignments may be recognized by the Government, yet it is not advisable to do so. Sept. 12, 1893.

ASSIGNMENTS—Continued.

Claims—Payments under Contract.—The assignment of payments by a Government contractor to secure advances would be in violation of section 3477, R. S.
(To Lewis.) Aug. 31, 1910.

Same—Refund to a Surety who paid an informer his share. *See* Informers.

Same—Rent, Agent.—Section 3477, R. S., prohibiting assignments of claims against the United States does not apply to an agent collecting rent from the Government.
Dec. 23, 1881.

Same—Salary of a Clerk.—Section 3477, R. S., has no application to the salary of a Government employee, and it may be paid upon a power of attorney.
Mar. 24, 1888.

Same—Waiving.—The prohibition of section 3477, R. S., against assignments of claims upon the United States is for the benefit of the Government, and may be waived.
(Brief.) May 24, 1905.

Contracts.—Section 3739, R. S.
Mar. 9, 1885.

Same.—A contract for ferry service between barge office and Ellis Island can not be transferred or assigned by contractor.
Dec. 17, 1900.

Same—Assignment or Transfer of a Public Contract. (Brief.) Oct. 16, 1907.

Same—By Receiver.—A receiver, under authority of the court, may sell and assign a contract with the United States, such transfer being by operation of law and not in violation of section 3737, but purchaser should be required to give bond of the same character as the original contractors.
Dec. 10, 1903.

Same—Customs Cartage.—The contract for the cartage of imported goods at New Orleans is within section 3737, R. S., and can not be transferred.
Dec. 27, 1894.

Same—Same.—A duly executed assignment of cartage contract at Chicago may be accepted.
Sept. 16, 1901.

Judgments.—Upon payment in full and all costs a judgment may be assigned.
(To U. S. Mar., Ind.) May 2, 1881.

Same.—Doubts power of the Secretary of the Treasury to transfer a judgment against one citizen to another, but understands there is precedent for it.
(To Jewitt.) July 6, 1883.

Same.—The power to sell a debt due by one citizen to the United States to another citizen is of doubtful legality, and it would be inadvisable to do so.
Aug. 2, 1883.

Same.—The Commissioner of Pensions to whom judgments had been assigned to pay a debt to the United States should assign such judgments to the Government.
(To Commr. of Pensions.) July 22, 1884.

Same.—There is no authority for the assignment of a judgment of the United States. Section 3468, R. S., provides for subrogation of a surety who pays his principal's debt.
(To Aud. P. O.) Mar. 2, 1886.

Same.—Knows of no law authorizing assignment of judgments to surety who pays.
(To U. S. Atty., Ark.) Jan. 25, 1895.
(To Sec. Treas.) July 17, 1897.
(To Brooks.) Nov. 12, 1897.

Same.—There is no law authorizing the sale and assignment of a judgment recovered by the United States.
(To U. S. Atty., So. Fla., Apr. 15, 1904.

Same.—There is no law authorizing the sale and assignment of a judgment obtained by the United States.
(To Smith.) Aug. 26, 1905.

Payments Due Contractor. *See* Claims, this title: Payments.

Property—By Law.—The legal operation of a foreign assignment by operation of law.
(Brief.) Mar. 3, 1905.

Same—Effect Upon Judgment Lien.—By corporation through foreclosure and reorganization proceedings does not defeat a judgment lien of the Government.
Aug. 11, 1899.

ASSIGNMENTS—Continued.

Suit on Bond Taken by Public Officer.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action. (Brief.) Jan. 26, 1907.

Same.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government. Mar. 30, 1907.

ASSISTANT SECRETARY OF THE TREASURY.

Delegation of Authority to Assistant Secretaries—Power of "Acting Secretary."—The Assistant Secretaries of the Treasury may as "Assistant Secretary" sign letters, documents, papers, or do anything officially that the Secretary may lawfully do, when so authorized by the Secretary, but for convenience and expediency certain classes of letters and documents should be signed by the Secretary himself. When an assistant is "Acting Secretary" he may do, by virtue of section 177, R. S., whatever the Secretary may lawfully do.

June 18, 1909.

Powers of the Assistant Secretaries of the Treasury. (Brief.) Dec. 19, 1908.

ASSISTANT TREASURER OF THE UNITED STATES.

Bond—Liability After Term.—The bond of an assistant treasurer is not good after his term. May 26, 1897.

Custodians of Securities for Philippine Deposits.—Assistant treasurers may receive and hold securities given by depositories against Philippine deposits, but their bonds would not be liable; bailment without recompense.

May 18, 1910.

May 19, 1910.

Holding Over—Bond.—The term of an assistant treasurer being four years, his bond would not be liable after his term. Apr. 11, 1890.

Same—Validity of Bond.—The question whether the act of 1895 (26 Stat., 805) authorizes an assistant treasurer to hold over until his successor is appointed, and if he does whether his bond would be liable, is doubtful. June 1, 1897.

Liability for Subordinates. See Bonds, official.

New York—Payment of Customs Duties.—There does not appear to be any legal objection to the assistant treasurer at New York keeping a continuing account with banks which deposit funds with him to pay customs duties of their customers. Oct. 29, 1909.

ATTACHMENT.

Bond From the United States.—Although not provided by law, as in the circuit courts, the district courts do not require the United States to give bond to obtain an attachment, etc. (To U. S. Atty., Ariz.) June 6, 1881.

Government Employees' Salaries.—Creditors of a Government employee can not attach money in the hands of the disbursing officer who pays him.

(To U. S. Atty., E. Pa.) Jan. 28, 1882.

Same.—Nothing is better settled than that moneys in the hands of Government disbursing officers can not be attached at the suit of creditors of employees.

July 20, 1886.

Government officers as garnishees. (Brief.) Dec. 15, 1906.

Funds of the Government in the hands of its disbursing officers for the payment of Government contractors can not be attached, or garnished by creditors of such contractors.

(To Meservey.) Dec. 17, 1906.

(To McCormick.) Dec. 17, 1906.

(To Sec. Treas.) Dec. 17, 1906.

(To U. S. Atty., S. N. Y.) Dec. 19, 1906.

ATTACHMENT—Continued.

Imported Goods. See Customs, Attachment.

Intervention of Government in Garnishment Proceedings.—The Government not having asserted its lien on the gross receipts of the Jamestown Exposition Co. for the amount due it (34 Stat., 886), it is inadvisable for the United States to intervene in garnishment proceedings by other creditors to reach sums due by concessionaires, as to do so would only trivially benefit the Government and defeat other creditors by making such proceedings futile. Nov. 2, 1907.

Property in Custody of Public Officer.—The question whether bullion belonging to a mining company in the hands of a United States assayer is subject to attachment by a creditor of such company should be left to the courts. Possible distinction between customs and other cases. Oct. 26, 1908.

Property of Nonresident.—Where publication would not be sufficient service, attachment may be resorted to. (To U. S. Atty., Ariz.) June 6, 1881.

Sale of Attached Property Pending Replevin Proceedings. See Replevin.

Mar. 1, 1882.

Treasury Draft.—A Treasury draft in the hands of a disbursing officer is not subject to garnishee process. Feb. 15, 1886.

Vessels of the Government.—Property of the Government can not be attached at the suit of a claimant. June 5, 1897.

See also Practice.

ATTORNEY GENERAL.

Compromise—Power to.—Power of Attorney General to compromise cases.

(Brief.) June 19, 1906.

Same—Same.—While the authority of the Attorney General in the direction and control of the suits of the United States, where Congress has not specifically directed certain things to be done by some one else, is too well established by law and precedent to admit of discussion, yet it does not follow that because he may direct the discontinuance of a suit he is also authorized to compromise it.

(To Atty. Gen.) June 22, 1906.

Same—Same.—The statutes nowhere give, expressly at least, nor by necessary implication, any power to the Attorney General to compromise claims of the Government, and Congress having prescribed certain agencies for such compromises, the Attorney General is without authority in the premises.

(To Atty. Gen.) June 22, 1906.

Employment of Assistant District Attorneys in National-Bank Cases.—Section 380, R. S., does not take away from the Attorney General the authority under section 363 to employ assistant attorneys in such cases.

(To Atty. Gen.) Jan. 22, 1885.

Opinions—Force.—The opinions of the Attorney General are not more than advisory and persuasive upon the heads of departments. Jan. 28, 1896.

Requests for Opinions by the Secretary of the Treasury.—Questions of construction of the Constitution, in cases pending in the department, are to be, and questions of law may be, submitted to the Attorney General; questions of law and of mixed law and fact, whether cases pending or not, may be submitted to the Solicitor of the Treasury, and "advance decisions" on questions involving the disbursement of public moneys may be requested of the Comptroller of the Treasury. Opinions of the Solicitor of Internal Revenue or bureau law clerks should not be requested by the Secretary. May 21, 1909.

ATTORNEYS.

Advising Suits.—Attorneys may seek and advise clients to bring suits when in their judgment a wrong decision has been made by the Treasury Department.

Nov. 28, 1885.

Appearance.—Right to appear at investigations by local inspectors of steam vessels.

Dec. 7, 1886.

ATTORNEYS—Continued.

Appointment.—Evans contracted with Government to recover proceeds of cotton; requests that D. & M. be appointed special attorneys to assist; held that Evans may appoint and Secretary approve, but Secretary can not appoint.

Mar. 17, 1898.

Appointment to Collect Claims. *See* Claims.

Claims.—Delivery of drafts and payment of fees to contending attorneys. *See* Claims.

Collection of Government Claims—Expense of Counsel Employed by Attorneys.—

Although Evans's contract (*supra*) provides that United States shall not become liable for expenses of counsel employed by her, it would be well to emphasize that fact should Secretary consent to substitution of counsel. Designation of former counsel should be revoked before another recognized. Dec. 19, 1903.

Customhouse Agents and Brokers. *See* Customs, Agents and Brokers.

Delivery of Drafts to Contesting Attorneys.—*See* Claims.

Disbarment.—An attorney who fails to account to clients for moneys received in their behalf should be disbarred from practice before the Treasury Department. June 10, 1885.

Same.—The question of fees should be left to the attorney and client and the courts, but if attorneys are arbitrarily exorbitant and unreasonable, or unfair and dishonest, they may be disbarred from practice in the department.

May 21, 1886.

Same.—The Treasury Department can not adopt the action of another department and disbar an attorney without notice, charges, and a hearing, as provided by the act of July 7, 1884 (23 Stat., 258).

May 18, 1908.

Same—By Secretary of the Treasury.—Attorneys practicing before the Treasury Department may be disbarred by Secretary independently of the act of July 27, 1884.

Nov. 21, 1903.

Dispute as to Fees—Delivery of Draft.—An attorney whose right to represent a claimant is doubtful, who demands an exorbitant fee, and who obtained possession of the draft should be required to return the draft. May 27, 1885.

Employment.—As to employment of counsel to represent receivers of national banks. *See* National Banks.

Employment by Government Officers. *See* Counsel.

Employment of Assistants to District Attorneys. *See* United States District Attorneys.

Fees, Prosecution Claim for Army Service.—There is no law which prescribes the amount of fees to be allowed attorneys in cases of this class.

Oct. 20, 1885.

Same—Jurisdiction of the Secretary of the Treasury.—No jurisdiction is conferred on Treasury officials over fees of attorneys, and it is a matter for settlement by the courts; but upon satisfactory proof that an attorney is not a proper person to practice before the department he may be disbarred.

(2) Sept. 3, 1886.

In Fact—Infant. *See* Principal and Agent.

Lien—On what Papers and funds of a client, and to what extent an attorney has a lien. (To Comp. Currency.) Feb. 16, 1892.

Same.—Attorney has lien on papers, etc., of client and on amount of claim recovered, especially where subject of agreement. May 25, 1899.

Misrepresentation.—A person buying and selling soldiers' claims; sharing in discount; representing himself as an attorney at law, and "Government's claim agent, and under bond to practice before departments," is not punishable under Federal statutes. Dec. 31, 1900.

ATTORNEYS—Continued.**Power of Attorney.** *See* Power of Attorney.

May 27, 1885

Practice—Employees District Government.—Employees of district government should not be permitted to practice before Executive Departments.

Feb. 21, 1896.

Mar. 19, 1896.

Practicing before Board of General Appraisers—Relative.—A son of a general appraiser may practice before his father without disqualifying the latter.

May 24, 1910.

Practicing before the Treasury Department.—Under the act of July 4, 1884 (23 Stat., 258), the Secretary should prescribe rules and regulations governing the practice of attorneys before the department.

May 27, 1885.

Prosecuting Claims before Departments—Retired Officer.—A retired enlisted man of Marine Corps may prosecute claims against United States; army officer discriminated.

Feb. 1, 1897.

Recognition by Secretary of the Treasury.—The recognition of agents and attorneys by the Secretary of the Treasury is purely a matter of departmental regulation.

Mar. 29, 1887.

Same.—The recognition of agents and attorneys for claimants by the Secretary of the Treasury is purely a matter of departmental regulations, but proper.

May 25, 1899.

See also Claims; Fees.**AUDITOR FOR THE NAVY DEPARTMENT.****Annual Report.**—The Auditor for the Navy should continue to make to the Secretary an annual detailed report of receipts and expenditures on account of the naval service.

Mar. 1, 1910.

Same.—Upon a new and fuller statement of facts it is concluded that the Auditor for the Navy is not required to render the account of receipts and expenditures and the report to the Secretary of the Treasury mentioned in section 283 R. S.

July 7, 1910.

AUDITOR FOR THE POST OFFICE DEPARTMENT.**Certificate to Transcript.**—No question has been raised in litigation as to availability of transcript certified by Auditor for Post Office Department as evidence when such officer is known in the Revised Statutes as "Sixth Auditor."

(To U. S. Atty., Iowa.) Sept. 27, 1881.

Same.—The terms "Sixth Auditor" and "Auditor of the Treasury for the Post Office Department" are identical, as far as certifying to transcripts is concerned.

(To U. S. Atty., Del.) May 26, 1886.

(To Aud. P. O. Dept.) June 2, 1886.

Same—Change of Title.—The auditor in certifying to papers should add after his signature to conform to the act changing the title, "Auditor for the Post Office Department."

Oct. 6, 1894.

Control of Purchase of Contingent Supplies. *See* Supplies and Service.**AUDITORS.****Acting Deputy—Designation.**—A clerk may be designated to perform the duties of deputy auditor while the latter is acting auditor.

May 26, 1897.

See Accounting officers; Accounts.**AWARD.****Seizor and Detector.** *See* Customs.*See* Arbitration.

BAIL.

Forfeited Recognizance—Actions on forfeited recognizances are entirely distinct from the criminal case, and moneys collected therein should be deposited as a miscellaneous receipt.

(Clk. Cts., Ala.) May 27, 1881.

(To Clk. Ct., W. N. C.) Feb. 15, 1882.

(To Clk. Ct., W. N. C.) Feb. 20, 1882.

Same—Agreement as to Confession of Judgment.—An agreement in a recognizance that the United States attorney may appear and confess judgment in favor of the Government against the sureties, might be legal, but would be inadvisable.

(To Atty. Gen.) Dec. 23, 1910.

Same—Compromise—Relief.—It is not advisable to compromise the present and similar cases when there is a prospect that relief can be obtained as provided in section 1020, R. S.

(To U. S. Atty., E. N. Y.) Mar. 5, 1886.

Same—Lien. *See Lien.*

Same—Money Deposited in Lieu of Bail Bond.—All that is necessary for the court to do where money has been deposited in lieu of a bond for a defendant's appearance is to call the defendant, declare the money forfeited, and direct its payment into the Treasury.

(To U. S. Atty., W. N. C.) Apr. 23, 1907.

(To Clk. Dist. Ct., N. J.) Nov. 5, 1907.

Same—Refund after Judgment and Collection.—After the penalty of a bail bond has been collected and paid into the Treasury there can be no refund.

Jan. 29, 1895.

Same—Relief.—Judgments on forfeited bail bonds can only be disposed of by payment in full or through compromise.

Jan. 5, 1901.

Same—Relief from Judgments. *See Judgments.*

Same—Remission.—The Secretary of the Treasury has no power to remit the penalty of a recognizance. The court may under section 1020, R. S.

(To U. S. Atty. Wn. Mich.) Sept. 28, 1880.

Same—Remission.—A judgment on a forfeited recognizance can not be remitted, but may be compromised under section 3469, R. S.

(To Fagan.) Jan. 10, 1896.

Same—Remission.—The President has no power, except in the District of Columbia, to remit the forfeiture of a recognizance.

(To Atty. Gen.) Sept. 1, 1909.

Same—Return after Default.—Cash bail not turned into the Treasury deposited by persons who turned State's evidence may be refunded.

Mar. 22, 1894.

Same—Suits Distinct from Criminal Actions.—Actions on forfeited recognizances are entirely distinct from the criminal case, and moneys collected therein should be deposited as a miscellaneous receipt.

(Clk. Cts., Ala.) May 27, 1881.

(To Clk. Ct., W. N. C.) Feb. 15, 1882.

(To Clk. Ct., W. N. C.) Feb. 20, 1882.

Interest on Judgments in Forfeited Bail Cases. *See Interest; Judgments.*

See also Judgments.

BAILMENT.

Assistant Treasurers taking Charge of Securities given by Philippine Depositories would probably be bailees without recompense, and would not ordinarily be answerable for loss or injury.

May 19, 1910.

Damages—Liability of Bailees.—The contractors for repairs to a vessel would be liable as bailees for damages occasioned by a collision if they docked such vessel in an improper place. A bailee must exercise ordinary care and diligence.

Dec. 13, 1904.

BAILMENT—Continued.

Liability Common Carrier for Mail.—In a suit against a carrier-railway for loss of registered mail caused by the faulty construction or maintenance of a bridge, distinction should be made between the negligence of a subordinate agent or employee of the carrier (117 F. R., 434) and the negligence of the carrier itself. (To U. S. Atty., N. Ill.) Nov. 20, 1909.

Same.—The contract between the United States and the owners of lost mail is a bailment, and the Government is entitled to recover from the carrier the entire value of the property lost as damages and is morally obliged to pay it over to the bailors. (To U. S. Atty., N. Ill.) Nov. 20, 1909.

Same.—A railway company carrying the mails, in the absence of a formal contract, owes to the United States the duty of exercising the ordinary diligence and care of a bailee for hire and is liable for the loss of registered mail on account of gross negligence. (To U. S. Atty., W. Okla.) Sept. 21, 1909.

(To U. S. Atty., N. Ill.) Nov. 5, 1909.

(To U. S. Atty., N. Ill.) Nov. 20, 1909.

Liability of Government for Hired Boat.—The Government is not liable for the burning of a hired launch not due to the negligence of its officers, nor for hire since the boat was disabled. Aug. 9, 1909.

Mail Carrier as Insurer.—Liability of wagon route carrier for mail stolen from his custody. (Brief.) Mar. 1, 1909.

Mail Contractors and Others as Insurers.—Citation of authorities *in re* liability of mail contractors and others as insurers.

(To U. S. Atty., N. Ill.) Apr. 25, 1908.

Postal Clerk as Bailee.—Citation of authorities to sustain an action against a postal clerk, as a bailee for hire, for the loss of a registered letter, and against his surety for failure of the principal to faithfully discharge his duties.

(To U. S. Atty., E. Ark.) Mar. 6, 1908.

(To U. S. Atty., W. Wash.) Mar. 10, 1908.

Postmasters as Insurers of Money-Order Funds.—A postmaster is liable as an insurer for the loss of money-order funds coming into his office, whether negligent or not.

(To U. S. Atty., N. Cal.) Dec. 29, 1909.

Right of Government as a bailee to recover for property wrongfully taken from its possession. (*See United States.*)

BANKING. *See Banks; National Banks.*

BANK NOTES. *See National Banks.*

BANKRUPTCY.

As a Bar to a Judgment.—A discharge in bankruptcy does not bar the collection of a judgment in favor of the United States on a forfeited recognizance.

(To U. S. Atty., Wn. Va.) Jan. 2, 1909.

Discharge of a Judgment of the United States by. *See Judgments.*

Effect as an Assignment.—As to the legal operation of a foreign assignment by act of law. (Brief.) Mar. 3, 1905.

Foreign Assignee.—Right of foreign assignee to property smuggled into this country without paying duty. Jan. 26, 1898.

BANKS.

Foreign Circulation—Taxable.—A State bank in Washington, which is also a branch of a Canadian bank, must pay the 10 per cent tax on the notes of the Canadian bank, or any other notes used as circulation, except those of national banks. (To Treasurer U. S.) Sept. 13, 1899.

Liability of Banks to Government on Forged Disbursing Officers' Checks.

(Brief.) Feb. 15, 1908.

BANKS—Continued.

Savings Banks—Definition.—Savings banks or savings institutions are those established for the receipt of small sums deposited for accumulation and interest; banks of deposit for the accumulation of small savings.

(To Comp. Currency.) Aug. 16, 1910.

Same—Corporation Issuing Certificates of Investment.—A corporation issuing certificates of investment the proceeds of which are used to buy contracts and partial payment paper is not a savings bank within sections 713 and 714 of the District Code requiring the supervision of the Comptroller of the Currency.

(To Comp. Currency.) Aug. 16, 1910.

Same—In District of Columbia.—May be incorporated in District of Columbia unless one of "circulation or discount." Feb. 2, 1903.

Unchartered in District of Columbia.—While section 29 of the act of March 3, 1817, relating to unchartered banks in the District of Columbia has not been expressly repealed, yet it is incapable of enforcement.

(To Comp. Currency.) Dec. 29, 1899.

See also Bills and Notes; National Banks.

BAR.

Laches as a Bar to Suit. See Laches; Suits.

BAS-RELIEFS. See Statuary.

BELLS.

Donation to Customhouse, Boston.—Bill should be amended as suggested.

Apr. 1, 1910.

BEQUEST.

Carrying out a bequest made to a public officer. See Public Officers and Employees.

BIDDERS.

Fraudulent Combination. See Sales.

Sale of Lands. See Lands.

See also Executive Departments; Proposals; Supplies and Services.

BIDS. See Executive Departments; Proposals; Supplies and Services.

BILL OF HEALTH.

Consular—Authority for.—A bill of health being required by regulation and not by statute may be given by a consul where the required data is furnished him by the master of the vessel. Dec. 10, 1891.

"Entry of Vessel."—A bill of health is required when a vessel enters a port, although "entry" may not be made at the customhouse. Sept. 19, 1893.

From Contiguous Country.—Bills of health are required of steamers plying between Canadian and United States ports, but the modified practice prevailing may continue. July 31, 1893.

Grounds for Refusing.—A consular officer would be justified in refusing a bill of health when proper time and facilities are not afforded him to inspect the passengers and disinfect their baggage at port of embarkation. Section 2, act of February 15, 1893 (Comp. Stats., 3313). May 27, 1905.

Philippine Trade.—Bill of health can not be demanded of vessel arriving in Philippines from United States. July 27, 1903.

When required.—A bill of health is authorized, and should be required when deemed necessary to protect the country. Jan. 3, 1898.

BILL OF LADING.

Harter Act Provisions.—While a quartermaster had no right to sign a bill of lading containing the provisions of the Harter Act, yet it is not supposed that the application of that act to loss of cargo through errors in navigation depended upon a reference to the act therein.

(To U. S. Atty., So. N. Y.) Nov. 23, 1910.

As Evidence of Ownership. See Customs; Bill of Lading.

BILLS AND NOTES.

Bank as Collecting Agent.—A bank taking checks from a forger can not defend on the ground that it acted as a collecting agent where its indorsement was unrestricted or there was nothing about the paper to show the alleged agency.

(U. S. Atty., D. C.) May 28, 1906.

Check—Certified—Death of Drawer.—The death of a drawer of a check certified at his request does not affect the bank's obligation to pay it.

Dec. 15, 1910.

Same—Same—Failure of Bank.—The drawer who causes a check to be certified would be liable in case of dishonor.

Dec. 15, 1910.

Same—Same—Stoppage of Payment.—The drawer of a check who secures it to be certified by the bank may not stop its payment after he has put it in circulation.

Dec. 15, 1910.

Same—Disbursing Officers—Fraudulently Issued—Liability of Bank.—The United States is entitled to recover from a depository bank the amount of checks issued fraudulently by a disbursing officer and for which the bank has been allowed credit by the Government.

(U. S. Atty., W. Wash.) Feb. 24, 1910.

Same—For Less Than One Dollar.—It is not a violation of section 178 of the Penal Code (35 Stat., 1122) to issue a check, certificate of deposit, or the like, for less than \$1, with the expectation that the payee or his transferee will collect the same and not put it in circulation as a substitute for currency.

Sept. 24, 1909.

Oct. 29, 1909.

Same—Same.—It is not a violation of section 3583, R. S., nor 178 of the Penal Code (35 Stat., 1122) to issue a check for less than \$1 not intended to pass from hand to hand as a substitute for currency.

(To Darby.) Jan. 5, 1910.

(To Westermayer.) Feb. 4, 1910.

Same—In Compromise Cases—Indorsement.—The Secretary's name may be indorsed on such checks by the Chief of Division of Public Moneys.

Apr. 1, 1910.

Same—Indorsement.—When payee should indorse. (To Meline.) July 26, 1895.

Same—Indorsements in Pencil.—There is nothing in the Federal statutes affecting the refusal of a bank to pay checks indorsed in lead pencil.

(To Crescent Hardware Co.) Oct. 12, 1909.

Same—Liability of Disbursing Officers and Banks upon Checks Fraudulently Prepared and Indorsed by Subordinate Government Clerks. (Brief.) Feb. 15, 1908.

Same—Of Disbursing Officers lost in mail.

June 4, 1890.

Same—Payee.—Treasury checks may be made payable to A, or bearer.

Oct. 30, 1893.

Same—Payment of Checks of Disbursing Officers.

(Brief.) Feb. 7, 1908.

Same—Payment of Duties By. See Customs.

Same—Payment of Government Dues By.—A concurrent resolution of Congress recommending payments by checks of dues to and from the United States would not operate as an amendment or repeal of section 3473, R. S., requiring payment of duties in coin, etc.

(Brief.) Feb. 1, 1908.

Same—Pension. See Pension check, this title.

Same—Public Officer Receiving Liability.—If a collector received forged checks, both he and his bondsmen would be liable.

Dec. 15, 1910.

Same—Raised.—Is paymaster or assistant treasurer responsible for raised checks?

Sept. 14, 1892.

Same—Refusal to Pay.—Liability of bank to holder for improperly refusing to pay a check.

(Brief.) Feb. 26, 1908.

Same—Reproduction of a Government.—See Counterfeiting.

Aug. 12, 1910.

Same—To Circulate as Money—Taxable.—An obligation payable in money, and intended to be used for circulation, is subject to the tax of 10 per cent.

Sept. 4, 1893.

BILLS AND NOTES—Continued.

Collecting Agent—Liability.—A bank acting as agent for another bank to collect a draft is not liable. Oct. 4, 1895.

Drafts to a Partnership.—Drafts in payment of work under contracts should be made in firm's name, and may be delivered to any partner.

(To Sec. War.) Aug. 16, 1897.

Forged Indorsement—Laches of Government—Notice.—The rule appears to be established that delay in the discovery of a forged indorsement does not affect the right of the United States to recover from the purchasing bank, while an unreasonable delay in giving notice of the forgery after discovery will bar recourse on the indorser.

(U. S. atty., So. N. Y.) Apr. 2, 1906.

Forgery of Indorsement—Notice to Bank.

(Brief.) Feb. 20, 1906.

Indorsement—Forged—Title.—No title is acquired under a forged indorsement.

(Brief.) Apr. 24, 1905.

Same—Liability on Lost Check.—Check indorsed in blank and delivered to and lost by McC.; finder delivered to Moyer for value who delivered for value to Messing; payment may be made to Messing and McC. would have no cause of action against United States.

Mar. 10, 1900.

Same—Sufficiency.—Sufficiency of indorsement under statutes of Washington.

Sept. 11, 1901.

Innocent Purchaser—Forged Indorsement.—The rule protecting an innocent purchaser of negotiable paper for value and before maturity does not apply to a case in which the title of such purchaser depends upon a forged indorsement.

Dec. 17, 1904.

Issuance of Duplicates in case of lost checks and warrants. *See* Lost Instruments and Papers.

Laches on Part of the Government.—Laches and delay on the part of the Government in giving notice of forgery is no defense.

(To U. S. atty., S. Ill.) Mar. 23, 1881.

Money-Order Transfer Checks—Indorsements.—Indorsements on money-order transfer checks in case of the unavoidable absence of the postmaster may be legally made by an assistant postmaster, general superintendent, or a clerk, when authorized by the postmaster and approved by the Postmaster General. Section 4031, R. S.

(To Treasurer U. S.) Nov. 1, 1904.

Negligence of Government Officer—Liability.—Where a pension agent gave a pensioner opportunity to fill in a check, the agent is liable to the Government for the amount wrongfully collected thereon.

July 25, 1895.

Notice and Demand in Case of Fraudulent Indorsement.—Prompt notice should be given and demand made when fraudulent indorsement of a check is discovered.

Apr. 24, 1882.

Pension Check—Blank Indorsement—Lost.—The payee of a check indorsing it in blank and placing it in the mail, from which it is stolen, is giving the thief power to pass it on an innocent purchaser, and hence is in no position to dispute the title of such purchaser or those claiming under him.

Apr. 28, 1905.

Same—Forged Indorsement by Administrator.—Where a pension check has been procured from the Government by fraud after the pensioner's death, and indorsed by a legally constituted administrator in his own and the pensioner's name, and possibly intending to sign in his representative capacity, it is none the less a forgery, and a bank purchasing such check would not be protected by a plea of innocent purchaser for value.

Nov. 10, 1904.

Same—Same.—Nor does the United States by paying the amount of the check on such indorsement thereby admit the genuineness of the pensioner's signature, nor the administrator's right to indorse the check.

Nov. 10, 1904.

BILLS AND NOTES—Continued.

Pension Check—Forged Indorsements—Negligence of Government.—Where the Government has issued pension checks upon fraudulent certificates and vouchers, but apparently regular in form, a bank purchasing such checks upon forged indorsements can not in an action by the Government for reclamation defend on the ground that the Government was negligent; and such bank as a transferer by indorsement warrants that the checks are genuine, and is liable upon the warranty if any of the names prior to its own are forged. Dec. 17, 1904.

Same—Same—Negligence of Government.—The opinion of November 10, 1904, that a bank taking a pension check which had been fraudulently procured from the Government could not plead innocent purchaser for value, is adhered to. Such check was not the property of the deceased pensioner, nor of his estate, and the administrator's indorsement would not pass any title to the bank; and the check having originated in fraud, the rule that the purchaser of negotiable paper for value before maturity takes it free from equities between the maker and payee, or drawer and acceptor, does not apply. Dec. 5, 1904.

Same—Same—Notice.—Checks, Government not interested in notifying indorsers on pension check until forgery proved; payee has remedy. Sept. 2, 1896.

Same—Same—Set-off.—The Government should make reclamation for the amount paid on a check for accrued pension obtained and indorsement forged by payee's son, after pensioner's death, although said son presented a claim for more than the amount of the check for services during his father's last illness. Quære, whether such check would be assets of the estate.

Jan. 11, 1905.

Same—Indorsement—Notice.—The notice on a pension check that the payee's indorsement must correspond with the signature to the voucher for which the check was given does not change the designation of the payee, or make it payable to whoever might indorse it with the same signature as that on the voucher, but was intended to secure greater accuracy and for the benefit of persons thereafter dealing with the check. Dec. 17, 1904.

Same—Issued on Fraudulent Papers.—It is doubtful if the Government can recover from the purchasing banks the amount of checks given to one personating a deceased soldier and to whom it had issued a certificate after having paid the widow and children of the soldier a pension for some years. This case distinguished from those in which the pension certificate itself was valid.

June 28, 1905.

June 29, 1905.

Same—Same. Preceding case further distinguished.

(To Van Voorhis.) July 11, 1905.

Same—Laches.—Indorsement of soldier's checks forged while widow claiming pension; banks liable; laches not imputable to Government, this case.

Sept. 11, 1899.

Same—Lost—Duplicate—Release of Guarantors.—To assist a payee to obtain the indemnity placed with sureties on his bond to secure a duplicate lost check, the department can only state that the original check will not be paid unless presented by an innocent holder and unless it bears the genuine indorsement of the payee.

June 14, 1909.

Same—Notice of Forgery.—Notice by the Government to interested parties of the forged indorsement of the payee of pension checks should be made when the Pension Office is satisfied that a forgery has been committed, but there should be no unreasonable delay in the examination of the claims of the payee and the establishment of the fact of forgery.

Mar. 17, 1906.

BILLS AND NOTES—Continued.

Pension Check—Paying to Right Person.—In issuing a pension check the Government had a right to rely upon the fact that the Assistant Treasurer would pay no money on such check except to the payee personally upon proof of his identity or to some responsible person presenting his indorsement and guaranteeing its genuineness. Dec. 17, 1904.

Same—Payment of Amount Reclaimed.—Where C bank cashed a pension check on a forged indorsement, but afterwards paid the amount thereof to the payee's attorney, the Government should pay to C the full amount reclaimed in the meantime from C's correspondent bank without deduction of alleged exorbitant charge of payee's attorney. Oct. 14, 1905.

Same—Reclamation.—Reclamation may be had from forger of indorsement on pension check; facts in this case do not warrant proceedings. Aug. 9, 1899.

Same—Same.—Where a soldier already on the rolls has been impersonated, and the Government's own records conclusively establish the fraud, reclamation should be made of the purchasing bank. Dec. 6, 1906.

Same—Same.—Where pension checks received by a postmaster as cash and presumably indorsed in blank were stolen, and afterwards paid by the Government to subsequent indorsees, reclamation can not be made upon the latter. Oct. 9, 1908.

Same—Same.—Where it is not satisfactorily shown that a pension check was fraudulently indorsed and the payee, who appears to be unreliable, did not complain for nearly three months, and notice has not been given the purchasing bank, although the Pension Office has known the facts for nearly three years, it is not advisable to now endeavor to make reclamation. Dec. 4, 1908.

Same—Same.—Reclamation should not be made in case the check bears the genuine indorsement of the payee, though issued by the Government on fraudulent representation. Jan. 30, 1909.

Same—Same.—Reclamation should be made in no case where it does not appear beyond a reasonable doubt that a forgery was committed. (2.) Feb. 1, 1909.

Same—Same.—Reclamation should be made notwithstanding there is no direct evidence of forgery of payee's indorsement other than his statement that he never received the check or put his cross mark on it, and that the check can not now be produced. Apr. 7, 1909.

Same—Same.—The right of the Government to recover depends upon the ability to establish the fact of forgery, and not upon its ability to fix the forgery upon any particular person. Apr. 7, 1909.

Same—Same.—The nonproduction of a check fraudulently indorsed would not bar a recovery by the purchasing bank against last indorser.

(To U. S. Atty., E. Ky.) May 20, 1909.

Same—Same.—Reclamation may be waived where pensioner declares that if forger of her indorsement is not imprisoned she will not claim the amount involved, as in no event would an action lie against the United States for pension; but a subsequent demand of the pensioner for reclamation could not with good grace be refused. July 15, 1909.

Same—Same—From Assistant Treasurer—Valid Pension.—Recovery can not be had of an assistant United States treasurer of the amounts of checks paid to one personating a deceased soldier, to whom the Government had issued a pension certificate and given the checks. The Treasurer can not be proceeded against as an indorser, nor does he guarantee the validity of the checks or the indorsement of the payee, as in the case of a bank. (Distinguished from case of Dec. 17, 1904.) May 29, 1906.

BILLS AND NOTES—Continued.

Pension Check—Reclamation—Government Deceived.—The case of a bank cashing a warrant sent by the Government to a claimant whose claim had been disallowed instead of a claimant of the same name whose claim of the same nature had been allowed, distinguished from a case where a pension check had its origin in fraud and forgery. Dec. 17, 1904.

Same—Same—Same.—Where the Government has issued pension checks upon fraudulent certificates and vouchers, a bank purchasing such checks upon forged indorsements can not in an action by the Government for reclamation defend on the ground that the same person who deceived it into paying the checks, also deceived the Government into issuing them. Dec. 17, 1904.

Same—Same—Case Certificate and Checks Obtained Fraudulently.—It is not considered that banks cashing pension checks are liable to reclamation where the payee got on the pension rolls by fraud, but in view of the decision in *Onondago County Savings Bank v. United States* (64 F. R., 703) the question should be judicially determined. Opinion of June 26, 1907, reaffirmed.

Jan. 27, 1908.

Same—Same—Same.—Banks which purchased pension checks from a person who obtained such checks and the certificate by impersonating a soldier, whose name was not on the pension rolls, are liable to reclamation by the United States. (To U. S. Atty., N. Cal.) Jan. 31, 1907.

Same—Same—Case Forged Indorsements.—It is considered that reclamation should only be made on banks cashing pension checks where the indorsements were forged, but in view of the decision in *Onondago County Savings Bank case* the pending suits for reclamation where the payee obtained the checks and certificates from the Government by fraud should be allowed to proceed to final adjudication. June 26, 1907.

Same—Same—Case Forged Indorsements and Other Fraud.—Where a bank pays a pension check upon a forged indorsement its liability is not affected by the fact that the payee of the check got on the pension rolls by fraud, and suit should be brought by the Government against the bank for reclamation.

Oct. 29, 1907.

Same—Same—Claim of Fraud by Pensioner's Agent.—Where the payee authorized her agent to collect a pension check and seemingly indorsed it two years ago, but now claims that he misapplied the proceeds, reclamation can not be had of the bank which cashed the check. Aug. 18, 1905.

Same—Same—Forged Indorsements.—Assistant Treasurer should make reclamation upon all persons or banks whose indorsements subsequent to payees appear upon checks referred to in preceding note. The forgery does not deprive the forwarding banks of title to the checks. Nov. 24, 1903.

Same—Same—Where Pension given on Forged Papers.—Argument may be made in behalf of the Government that banks purchasing pension checks issued to a person who got on the pension rolls by personating a deceased soldier can not avoid reclamation by the Government on the ground that the Government was negligent in discovering the fraud, it having previously pensioned the widow and children of the soldier. (*See* Opinions of June 28 and 29 and July 11, 1905, ante.) (To U. S. Atty., So. Ohio.) July 19, 1905.

Same—Same—Where Pension Obtained by Fraud.—There is no principle of law under which the Government can make reclamation on banks purchasing checks issued to a person who had by fraud obtained a pension in his own name. Mar. 22, 1906.

Apr. 27, 1906.

BILLS AND NOTES—Continued.

Pension Check—Reclamation—Where Pension Obtained by Fraud—It is extremely doubtful if the Government can make reclamation on banks purchasing checks issued to a person who impersonated and obtained a pension in the name of another, and indorsed the checks accordingly. Mar. 22, 1906.

Apr. 27, 1906.

Same—Same—Same.—Until the courts have decided that the Government is not entitled to recover from purchasing banks the amount of checks issued to a person who obtained a pension certificate by impersonation, there is no warrant to advise against reclamation. Dec. 6, 1906.

Same—Recourse of Banks on Forged Indorsements.—Department should decline to give opinion as to what recourse banks have whose pensions checks were stolen from mails, indorsements removed and new indorsements made, upon which subtreasury paid the checks. Oct. 27, 1903.

Same—Signed by Deputy.—Pension checks can not be signed by a deputy pension agent. Aug. 3, 1889.

Same—Stolen—Blank Indorsement.—The Government is not liable, and could not successfully make reclamation upon its indorser bank for the amount of a check paid by said bank to the holder, but which had been stolen from the mail, where it had been placed by the owner, indorsed in blank. Apr. 28, 1905.

Same—United States Bound by Laws of Negotiable Paper—Innocent Holder.—The United States is bound by the rules of law determining the rights of parties to negotiable paper, and when Government officers have knowledge for 13 years that the payee's indorsement on a pension check was forged, reclamation can not now be made of a subsequent innocent indorser to the Government. Aug. 30, 1905.

Reclamation—Fictitious Checks of Disbursing Officers—Burden of Proof.—In a suit for reclamation against a bank purchasing a Government disbursing officer's check, issued to a fictitious payee and indorsed by the maker, the Government by showing want of consideration makes out a prima facie case and shifts the burden of proof upon the bank, as the validity of the check and the genuineness of the payee's indorsement are warranted by the indorsing bank. May 10, 1906.

(U. S. Atty., D. C.) May 28, 1906.

Same—Same.—A bank taking checks as a purchaser from a Government disbursing officer, which the latter had issued officially to fictitious persons, whose names, together with his own in a private capacity, he had indorsed thereon, is liable to reclamation for the amounts of such checks paid by assistant United States treasurers to said bank. Sections 1327, 1369, and 1370, Code of D. C.

(Compt. of Treas.) May 5, 1906.

Same—Same—Agency.—If the bank, however, did not purchase the checks, but acted as a collecting agent only, there is some doubt as to its liability, the courts having decided the question both ways.

(To Compt. Treas.) May 5, 1906.

Same—Same—Liability of Treasurer.—The Treasurer of the United States making payments upon such indorsements is also liable.

(To Compt. Treas.) May 5, 1906.

Recovery of Moneys Paid on Forged Indorsements.—Review of cases.

(Brief.) Nov. 25, 1910.

Repayment to Bank on Forged Indorsement.—The Government should not repay money reclaimed from a bank on a fraudulently indorsed pension check, even upon the bank giving a bond of indemnity. Jan. 10, 1882.

BILLS AND NOTES—Continued.

Stoppage of Payment.—Checks of paymaster or assistant treasurer assigned to unknown parties, and payment stopped at request of paymaster, after reasonable time and no explanation, should be paid. Apr. 21, 1903.

Same—Stolen Check.—The payment of a paymaster's check indorsed in blank by payee, stolen from the transferee and cashed by a bank in good faith, can not be stopped. Mar. 29, 1909.

Same—Treasury Warrants.—Where Treasury warrants have been delivered to a number of beneficiaries and passed into the hands of innocent holders it is not seen how payment could be stopped; otherwise where the warrants are still in the possession of the beneficiaries or their attorneys. Aug. 3, 1906.

Title to Check Taken for Collection.—Whether title to check passes to bank when taken for collection and credit given depositor depends upon facts of each case. Mar. 25, 1901.

Treasury Draft—Delivery to Wrong Person.—Where a Treasury draft was taken from the mail by a postmaster and delivered to a party not a payee and transferred to an innocent purchaser, the Government has no civil interest in the matter, payment having been stopped by the real payee. May 4, 1905.

Same—Garnishment.—A Treasury draft is not subject to garnishment process. Feb. 15, 1886.

BLIND.

Benefits.—The Michigan State Employment Institution for the Blind is entitled to a proportionate share of the benefits of the act of March 3, 1879 (20 Stat., 467), based upon such number of the inmates as receive actual educational training or instruction by means of "embossed books" and tangible apparatus. Nov. 28, 1906.

BOARD OF GENERAL APPRAISERS. *See Customs Laws.***BONDS.**

Bail. *See Bail; Judgments.*

Not Required of United States.—Although not provided by law, as in cases in the circuit courts, the district courts do not require the United States to give bond in order to obtain an attachment, etc.

(To U. S. Atty., Ariz.) June 6, 1881.

BONDS—ISTHMIAN CANAL.

Authority to Issue Isthmian Canal Bonds.—The Secretary of the Treasury has authority to issue bonds for \$45,368,020, the balance of the appropriation for the Isthmian Canal made by act of June 28, 1902 (32 Stat., 484).

July 15, 1909.

BONDS—MUNICIPAL.

Additional Currency Associations—Bonds Available.—As a general rule, bonds which come within the definition of "municipal bonds" and contain nothing more than the unconditional obligation to pay a specified sum are available for the purpose of the additional currency act (35 Stat., 546). Sept. 1, 1908.

Same—Same.—But street-improvement, drainage, gravel-road, levee, and other bonds providing in terms or in the statutes that they shall be paid only out of special assessments are not to be regarded as municipal bonds within the meaning of said act. Ib.

Same—Same—Net Funded Indebtedness.—"Anticipation tax warrants" issued by counties, cities, etc., are not bonds, nor a part of the net funded indebtedness thereof, within the meaning of the currency act. Ib.

Same—Same—Same.—Assuming that "revenue bonds" of cities in New York are obligations under seal to pay a specific amount, they are such bonds as may be accepted under the currency act, but they are not a part of the "net funded indebtedness" of such cities. Ib.

BONDS—MUNICIPAL—Continued.

Additional Currency Associations—Bonds Available—Net Funded Indebtedness.—Street-improvement and sewer certificates and special assessment bonds or certificates collectible by the holders and not by tax sale, issued under the laws of Iowa, Indiana, Illinois, and Missouri, are not bonds nor a part of the "net funded indebtedness" of the issuing cities or counties within the meaning of said act. Ib.

Same—Same—Same.—Whether special assessment bonds of cities generally, collectible by "tax sale," are bonds which the Secretary may approve or constitute a part of the "net funded indebtedness" of such cities can not be determined without considering the statutes and decisions in relation thereto. Ib.

Same—Same—Same.—Bonds issued by counties in Indiana for road construction to be paid by special tax levied on property in townships, cities, or towns through which such roads run, are not available, nor a part of the "net funded indebtedness" under the additional currency act. Ib.

County Bonds—Use as Currency—Taxation.—There is no Federal statute prohibiting the issue of county bonds in small denominations, and a county is not a corporation, nor are bonds notes within taxing statute (18 Stat., 311).

Sept. 28, 1894.

Panama or Isthmian Canal Bonds. See Isthmian Canal Bonds.

Philippine Government Bonds. See Philippine Islands.

Security for Additional Circulation. See also National Banks.

Security for National Bank Circulation.—It is not necessary to classify bridge, levee, turnpike, and gravel-road bonds as county or township bonds, as, if they are lawfully issued by counties or townships, they are available as security for additional circulation as municipal bonds. Aug. 17, 1908.

Same.—The question of classifying bridge, levee, turnpike, and gravel-road bonds in Indiana and Iowa as township or county bonds does not arise, as the statutes of those States provide that such bonds shall in each case be issued by the county and payable from special assessments. Aug. 20, 1908.

Same.—Porto Rican bonds are not available as a deposit for additional national-bank circulation, that municipality not being a body politic in the United States in existence for ten years as required by the act of May 30, 1908 (35 Stat., 546). May 17, 1909.

State of Virginia.—Collection of bonds of State of Virginia held by the United States. June 6, 1890.

BONDS OF THE CENTRAL BRANCH UNION PACIFIC RAILROAD.

Destruction of Unissued.—Such bonds not being signed or sealed may be destroyed. Feb. 27, 1886.

BONDS OF THE UNITED STATES.

Assignment—Trustees' Names.—Names of trustees sufficient in assignment. Sept. 18, 1885.

Certificates of Indebtedness.—The certificate of indebtedness authorized by act of June 13, 1898 (30 Stat., 466) as amended August 5, 1909 (36 Stat., 117), can not be issued as "registered bonds of the United States." Aug. 27, 1909.

Collateral Security—Interest of United States.—The Government has no interest in the sale of United States bonds by an insurance company deposited with a State treasurer for the protection of policy holders, except to require that the assignment be in proper form. (Security L. & A. Co.) May 26, 1904.

Destruction of Redeemed and Canceled.—The destruction of redeemed registered bonds may be indefinitely delayed, and the destruction of redeemed coupon bonds may be postponed for three years after audit. Nov. 29, 1910.

BONDS OF THE UNITED STATES—Continued.

Destruction of Unissued.—Bonds which have been signed and sealed and completed for issue and circulation can not be destroyed without authority from Congress. Feb. 27, 1886.

Same.—A surplus of printed bonds, whether signatures and seal are thereon or not, are mere waste paper, and may be destroyed without congressional authority. June 9, 1888.

Domicile of a deceased owner who disposed of bonds by will. Feb. 27, 1893.

Name of Cestui que Trust on.—It is not necessary that the name of the cestui que trust should be written in the assignment, or on the face of the bonds issued to trustees, executors, etc. Sept. 18, 1885.

Security—Deposit of, by.—National banks are liable for public moneys held by the banks. July 26, 1887.

Signature on—How Made.—Signature of register may be engraved. Aug. 30, 1898.
Aug. 31, 1898.

Signatures to Assignment—Printing.—Signatures of Treasurer and comptroller may be printed in facsimile as part assignment of bonds to be exchanged. Mar. 2, 1900.

Subscriptions—Acceptance—Allotment.—In issuing bonds of 1898 the subscriptions of individuals shall be first accepted, and the subscriptions for the lowest amounts shall be first allotted. (To Shook.) Sept. 15, 1898.

Subscription of 1898—Allotment Suit.—In the suit of Wightman against the Secretary of the Treasury to compel the delivery of bonds to him for which he had others subscribe for him in their names no stipulation should be entered into. (To attorney, District of Columbia.) Apr. 19, 1899.

Transfer.—Evidence of authority to transfer. Aug. 22, 1885.

Same—By Trustees.—Officers of a soldiers' home may transfer United States bonds, held on account of pension funds, to themselves, but it is not advisable to permit it. Mar. 22, 1889.

Same—Wrongful—Liability of the United States.—Where the Register of the Treasury recognized the transfer of bonds by a person acting as trustee who had no right so to act, the United States is liable. Dec. 15, 1888.

Same—Same—Same.—The United States is not liable to the banks at whose instance a wrongful transfer of bonds was made by the Register of the Treasury. July 13, 1889.

BONDS—PHILIPPINE GOVERNMENT.

The "Philippine fours" are not strictly denominated "Government bonds," though they are issued by authority of Congress and may be deposited, as security for public deposits, in the United States Treasury. Act of July 1, 1902 (32 Stats., 706-708). (To Ballard.) Sept. 25, 1905.

BONDS, POSTAL SAVINGS. See Postal Savings Depositories.**BONDS—SURETY—GENERAL.**

Addition of "The" to Corporate Name.—Bonds, etc., executed in the name of *The* United States Fidelity & Guaranty Co. are valid and binding on United States Fidelity & Guaranty Co. Aug. 31, 1910.

Affidavit of Justification of Sureties.—The affidavit of justification required of corporate sureties on common carriers' bonds (customs) may be dispensed with, in view of the fact that the information contained therein is otherwise accessible to the department. July 18, 1907.

Conditions.—The only condition to which the United States should consent is the condition of payment in case of default.

(To Comp. Currency.) Nov. 3, 1892.

Consideration.—As to estoppel of an administrator obligor on a bond from averring want of consideration. (Brief.) Apr. 15, 1905.

BONDS—SURETY—GENERAL—Continued.

Corporation Affixing Seal.—A corporation must affix its corporate seal, if it has one, to a bond. (Opin. Chief Clerk.) July 14, 1903.

Cumulative.—A new bond is cumulative unless an intent to the contrary is expressed, or appears from the statute, or other sufficient proof.

(To U. S. Atty., Md.) Nov. 15, 1910.

Death of One Cosurety—Effect.—Joint and several not affected by death of one surety. Nov. 14, 1885.

Execution—By Firm.—Customhouse must be executed by the individual members of a firm. Feb. 2, 1889.

Same—By Receivers.—How bonds should be executed by receivers.

Feb. 18, 1897.

Same.—Of partnership bonds.

Nov. 13, 1891.

Form—Acceptance by Surety.—A surety company must accept the form of bond in use by the department. Oct. 9, 1891.

Same—Name of Obligor.—The names of copartners may be omitted from the body of customhouse bonds. Mar. 12, 1902.

Interest on Penalty. See Interest.

Sealing.—Aside from the regulations of the department, a bond to the United States by a corporation may be sealed or not sealed, according to the law of the State where executed. Oct. 17, 1908

Same—Where Suit to be Brought.—It is a settled rule in the case of a contract bond that the liability thereunder is to be determined by the law of the State where the contract was made. July 9, 1908.

Same—Suits Against Several and Joint and Several Obligors.—Should a "several" bond be taken for the performance of a contract, it would be necessary, to maintain the right to bring a joint action thereon in common law States and to come within the act of February 24, 1905 (33 Stat., 811), prescribing one suit on contract bonds, that the obligors expressly agree that such bond be joint and several for the purpose of suit. Ib.

Same—Reinsurance.—It is not advisable for the Government to take bonds with reinsurance, and the concession to take "several" bonds where not otherwise required by statute should not be further extended. It would be safer if all bonds for the protection of the United States should be "joint and several."

July 30, 1908.

Same—Same.—Reinsurance bonds not being direct to the United States, could probably not be made available for the protection of subcontractors and laborers under the acts of 1894 (28 Stat., 278) and 1905 (33 Stat., 812). Ib.

Seal of Corporation.—A corporation must affix its corporate seal, if it has one, to a bond. (Opin. of Ch. Clk.) July 14, 1903.

Signature—In Body.—While it has been held that a bond is valid where obligor signed in body of bond, yet safer to require signature at the end.

Dec. 13, 1902.

Surety Companies not Qualified Under State Law to Execute Bonds. See Suretyship.

Time of Approval of Bonds as Affecting Liability Thereon.

(Brief.) Jan. 2, 1908.

Voluntary.—Voluntary may be taken.

Mar. 4, 1895.

Witnesses to Signatures.—Where bonds are signed and executed by the properly authorized officers of a corporate surety and the seal of the corporation affixed, it is not necessary that the signatures of said officers shall have additional witnesses. Sept. 30, 1904.

BONDS—SURETY—CONTRACT.

Bond for two Objects.—One bond may be given for the return of unappraised merchandise under section 2899, R. S., and for the return of adulterated food products under section 11 of the act of June 30, 1906 (34 Stat., 769).

Dec. 7, 1906.

Bonds Taken by Joint Committee of Congress on Printing—Information Relative to Sureties.—Section 5, act of January 12, 1895 (28 Stat., 602), requiring the approval of a judge or clerk of a court of record of bonds taken by the Joint Committee of Congress on Printing, might be amended if said committee would avail itself of the sources of information in relation to surety companies open to the executive departments under act of August 13, 1894 (28 Stat., 279).

(To Ricketts.) Mar. 27, 1907.

Breach by Carrier of Customs Goods—Collection.—Money collected from a carrier for failure to deliver goods in transit, being money collected for a breach of the bond given to the United States, does not belong to the importer, and should be covered into the Treasury.

June 17, 1901.

Changes Under Mail Contracts.—The postal laws and regulations, section 161, R. S., the advertisement, and the contract empower the Postmaster General to change the service under a contract from three to six trips a week, and the proposal bond being conditioned for the performance of the contract, a failure to perform the contract works a breach of the bond.

(To U. S. Atty., E. Tenn.) May 20, 1909.

Customs. See Customs, bonds.

Death of Surety—Effect on Bond. See Suretyship.

Filing of Contracts and Bonds with Auditors.—Contracts and bonds entered into by purchasers of dead timber on national forest reserves are not within section 3743, R. S., requiring the deposit of certain contracts with the Auditors of the Treasury.

July 15, 1908.

Foreign Corporations Giving Bonds.—Foreign corporations may be bonded for transportation of merchandise under customs laws. Sureties should be residents of and have property in the United States.

Feb. 6, 1901.

Form of Bond to protect material men and laborers.

Aug. 30, 1894.

Liquidated Damages—Excessive.—Excessive proposal bonds with liquidated damages should not be required, and unless damages may be fixed on a reasonable basis a provision for such damages should not be used.

Nov. 14, 1910.

Mail Contractors' Bonds. See Postal Service.

Material Men and Laborers—Obtaining Copy of Bond.—Application for copy of bond and contract should be made to department having charge of the work.

Apr. 9, 1902.

Same—Protection.—The act of August 13, 1894, applies only to "formal" contracts, and not to those known as "accepted proposals."

Aug. 29, 1894.

Same—Protection—Form of Bond.—What is necessary to insert in the bond to comply with the act of August 13, 1894.

Aug. 30, 1894.

New—Requiring Where Sureties Fail.—Where sureties fail, the Government should require a new bond, and withhold payments until it is given.

Nov. 30, 1896.

Penalty of Contract Bonds as Liquidated Damages. (Decision of United States Circuit Court for district of Maryland.)

(Brief.) Jan. 28, 1907.

Priority of United States on Bond.—Government has priority on bond over creditors of contractor.

July 25, 1900.

Sept. 4, 1900.

(To U. S. Atty., E. Pa.) June 21, 1902.

BONDS—SURETY—CONTRACT—Continued.

Priority of United States on Bond—Retrospective—Right of Material Men.—The act of February 24, 1895 (33 Stats., 811), amending the act of August 13, 1894 (28 Stats., 278), by postponing the claims of material men when seeking the benefit of the bond given the Government by contractors for public works until the claim of the United States is satisfied and changing the jurisdiction of suits thereunder is retrospective in its operation. June 7, 19 5.

The right of such material men to sue on the bond was a mere statutory privilege and not a vested right, and Congress was at liberty to modify or take away that privilege at any time. Ib.

While such amendment is retrospective in its operation, yet the question is not so entirely free from doubt as to make it proper for the Treasury Department to refuse a copy of the bond to a material man. Ib.

Same—Same.—As to whether the amendatory act of February 24, 1905 (33 Stats., 811), giving priority to claims of the United States against contractors for public works over those of material men and changing the jurisdiction of suits, under the act of August 13, 1894 (28 Stats., 278), is retrospective.

(Brief.) June 5, 1905.

Process Agents. See Suretyship.

Reinsurance.—It is not advisable for the Government to take bonds with reinsurance, and the concession to take "several" bonds where not otherwise required by statute should not be further extended. It would be safer if all bonds for the protection of the United States should be "joint and several."

July 30, 1908.

Same.—Reinsurance bonds, not being direct to the United States, could probably not be made available for the protection of subcontractors and laborers under the acts of 1894 (28 Stat., 278) and 1905 (33 Stat., 812). Ib.

Release of a Surety by Extensions of Time of Performance Granted the Principal.

(Brief.) Oct. 12, 1907.

Renewal of Contracts for Supplies requires a new bond to be given. Oct. 27, 1896.

Sealing.—Aside from the regulations of the department, a bond to the United States by a corporation may be sealed or not sealed according to the law of the State where executed. Oct. 17, 1908.

Security for Performance.—A bond may be substituted for certified checks as security for the performance of a contract. Sept. 29, 1886.

Signing by Receivers.—Bonds; where two receivers, both should sign unless express authority conferred upon one. Feb. 18, 1897.

Substituting Bond for Checks.—A bond may be substituted for certified checks as security for the performance of a contract. Sept. 29, 1886.

Suits—Against Several and Joint and Several Obligors.—Should a "several" bond be taken for the performance of a contract, it would be necessary, to maintain the right to bring a joint action thereon in common-law States and to come within the act of February 24, 1905 (33 Stat., 811), prescribing one suit on contract bonds, that the obligors expressly agree that such bond be joint and several for the purpose of suit. July 9, 1908.

Same—In Charge of Whom.—As suits on such bonds for benefit of drawback are not for the recovery of taxes or fines, penalties or forfeitures under the internal-revenue laws, they are in charge of the Solicitor of the Treasury and not the Commissioner of Internal Revenue. (To Commr. Int. Rev.) Feb. 27, 1885.

Same—Where Suit to be Brought.—It is a settled rule in the case of a contract bond that the liability thereunder is to be determined by the law of the State where the contract was made. July 9, 1908.

BONDS—SURETY—CONTRACT—Continued.

Surety Companies—As Government Instrumentalities.—There is no law or regulation which requires that corporate sureties shall be furnished on bonds and contracts in which the Government is interested, and they are not Government instrumentalities. Dec. 3, 1909.

Same—Not Qualified under State Law.—Bonds executed by a surety company which had not qualified itself to do business in the State wherein the principal resided or the contract was to be performed (and in which the bonds were executed) are valid; but it should not be understood that the acceptance of bonds under these circumstances is advised. Dec. 3, 1909.

Same—Same—Executing Bonds in Another State.—There is no reason why such bonds should not be accepted when executed at the home office of the company in another State, as it would not be "doing business" by the surety in the forbidden State. Dec. 3, 1909.

Same—Same—Appointment of Process Agents.—The appointment of process agents by a surety company in a State in which it is not qualified to do business would not characterize the execution of a bond in another State as "doing business" in the forbidden State. Dec. 3, 1909.

Same—Same—Constitutionality.—State legislation denying a citizen the right to effect a contract (insurance) in another State if depriving him of liberty or property would be without "due process of law," and unconstitutional. Dec. 3, 1909.

Same. *See also* Suretyship.

Surety's Liability—Limitation.—All bonds to the United States are required to be joint and several and a surety can not limit his liability. Dec. 9, 1885.

Same—Limitation of.—The opinion of the Attorney General (22 Op. A. G., 421) that he is not authorized to fix a limit of percentage of capital stock to liability of a surety company on a single bond has not been modified by subsequent law or opinion. May 27, 1909.

Time of Approval of Bonds as Affecting Liability Thereon. (Brief.) Jan. 2, 1908.

Vessels Included in Material Men's Act.—In view of decision of circuit court of appeals (163 Fed. Rep., 168) that act 1894 for protection of material men, etc., includes naval vessels, opinion of Attorney General should be asked on form of bonds accompanying contracts for such vessels. Dec. 9, 1909.

Withdrawal—Right of Contractor to Withdraw from Bond.—Assuming the right of a contractor to withdraw from his bond before its approval by the department, the liability of his surety would not fall, as it is to guarantee the performance of the contract. (To U. S. Atty., S. Ill.) Aug. 18, 1909.

BONDS—SURETY—OFFICIAL.

Additional Duties.—Principal can not be held liable on bond for additional duties imposed by subsequent statutes; liable without bond. Nov. 27, 1894.

Approval by Secretary of the Treasury.—Approval of Secretary may be post dated. Jan. 3, 1903.

Assistant Treasurers' Bonds—Liability for Security for Philippine Deposits.—Assistant treasurers may receive and hold securities given by depositaries against Philippine deposits, but their bonds would not be liable; bailment without recompense. May 18, 1910.

May 19, 1910.

Bail Bonds. *See* Bail.

Bonds Taken by Public Officer from Subordinates—Who Can Sue Thereon.—

Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government. Mar. 30, 1907.

BONDS—SURETY—OFFICIAL—Continued.

Cancellation—Limitation of Penalty.—A bond given and accepted for a larger amount than contemplated can not be canceled; neither can the Secretary of the Treasury afterwards agree to limit the surety's liability on such bond to an amount less than the penalty. Nov. 24, 1905.

Change of Principal's Duties—Effect.—Enlargement and alteration of district to which disbursing officer appointed renders bond, according to weight of opinions, invalid as to sureties. Oct. 8, 1900.

Coast Survey Parties—Continuing under Different Designations.—Bonds of officers coast survey parties should be continuing and would be subject to renewal; amount, etc. Apr. 11, 1898.

Collector and Surveyor of Customs—Disbursing Appropriations.—Regular bonds of collector and surveyor of customs sufficient to cover revenue-cutter appropriations placed in their hands. Jan. 29, 1903.

Collector of Customs as Disbursing Agent. Oct. 17, 1901.

Collectors of Customs and Internal Revenue.—Receiving duties and taxes by check would render the existing bonds of such collectors of doubtful validity; but it would not require a change in the form of bond. Dec. 15, 1910.

Collector of Internal Revenue—Acting as Disbursing Officers.—Bonds of collectors are liable for their acts as disbursing officers.

(To U. S. Atty., So. N. Y.) Mar. 6, 1880.

Same—Tenure.—Liability sureties, bond of collector of internal revenue.

Nov. 28, 1893.

Corporate Sureties—Number Required.—One corporate surety on the bonds of collectors of internal revenue is sufficient. (To Com. Int. Rev.) Apr. 23, 1895.

Composite Bond.—A composite bond, statutory and voluntary, may be given for disbursements under section 3614, R. S., and to cover money accruing to the Government under the reclamation act of March 3, 1905. (33 Stat., 1032.)

A proper designation for an agent acting in such dual capacity would be "special fiscal agent." Dec. 22, 1906.

Cumulative.—In order that a new bond shall release the sureties in a former bond, it must appear by statute, expressed intent, or other sufficient proof that it should have that effect. (To U. S. Atty., Md.) Nov. 15, 1910.

Death of One Surety—Effect.—A bond is not affected by death of one surety if estate solvent. Mar. 9, 1895.

Disbursing Clerk's Title Changed—Status of Bond.—Where Congress added "chief" to a disbursing clerk's designation, without changing duties, a new bond is not required, but sureties should agree to continue their liability.

Jan. 20, 1909.

Disbursing Officer—Form.—The bond of a departmental disbursing clerk who has been provided for at a salary of \$2,500 should conform to section 176, R. S., as though amended by the words "unless a higher salary than that of a clerk of class 4 is provided." July 1, 1903.

Dividing Penalty Between Two or More Bonds.—Where the penalty of an officer's bond is fixed at a certain amount, he should be required to give one joint and several bond for that sum, and not be permitted to divide the penalty up between two or more bonds with different sureties. Jan. 29, 1906.

Effect—When Goes Into—Approval.—An official bond takes effect from its delivery and one not completed before the principal is transferred from the Treasury to the Department of Commerce and Labor should be approved by Secretary of latter department. July 11, 1903.

BONDS—SURETY—OFFICIAL—Continued.

Employment or Office—Reference in Bond to.—A bond as special disbursing agent under section 3614, R. S., may be given without reference in the bond to any other employment or office, but if reference is so made without providing for the continuance of the bond in case of change of employment, and the principal's employment is subsequently changed, a new bond should be required.

Dec. 22, 1906.

Enlargement of Principal's District.—Where a collector's district has been changed and enlarged he should give a new bond.

Oct. 29, 1888.

Essentials of Official Bonds.

(Brief.) Mar. 4, 1905.

Evidence—Letter Carrier's Bond—Copy.—In furnishing a certified copy of a letter carrier's bond it ought not to be necessary to copy the names of all the principals thereto, but only the name of the particular carrier against whom suit is to be brought.

(To U. S. Atty., N. Ill.) Oct. 1, 1906.

Examination—As to Sufficiency of Surety Companies.—So long as the Attorney General permits a surety company to do business no further evidence of its sufficiency is required.

July 2, 1895.

Same—Two Years.—Must be examined every two years to ascertain sufficiency of sureties.

July 5, 1899.

Execution.—Official bonds are in legal effect executed at Washington.

Oct. 11, 1894.

Same—On Holiday.—Official bonds may be executed, approved, or the oath of office taken on a Sunday or legal holiday.

(Brief.) Apr. 22, 1905.

Same—Place—Law Governing.—Official bonds are in legal effect executed at Washington, and the rights of all parties thereto are determined by the law in force there, namely, the common law.

(Brief.) May 2, 1905.

Guarantee bonds. See Bonds, Contract; Contracts.

Holiday—Term of Principal Beginning or Ending on.—Bond of collector valid where term begins on Sunday, but bond not approved or oath taken until Monday; if reappointment old bond would not cover acts of Sunday.

Jan. 16, 1903.

Independent Commissions—Voluntary.—The word "office" in section 3614 requiring bonds of disbursing agents, refers to offices and bureaus independent of the executive departments and to "commissions" when members are officers of the United States. The "Board of control, Rock Creek Park," is not such an office, and disbursing agent's bond is a voluntary one.

Aug. 8, 1903.

Independent Officers—Duty Secretary of the Treasury.—The Secretary of the Treasury is not charged with any duty in regard to bonds of independent offices, except the custody of such bonds.

Aug. 8, 1903.

Injuries to Individuals—Liability of Officers.—As to liability of public officers on their bonds for injuries to individuals through neglect of duty, etc.

(Brief.) Mar. 6, 1905.

Joint actions on "several" bonds. See Surety—Contract, this title; Contracts.

Joint and Several.—All official bonds should be joint and several.

(To Harris.) Dec. 17, 1885.

Liability after term.—Doubts liability of postmaster's bond after expiration of term.

(To Sixth Auditor.) Dec. 30, 1880.

Same.—Will not hold good after term of Assistant United States Treasurer.

Apr. 11, 1890.

Same.—Sureties not liable after term of principal expires, etc.

(To Mr. Dockery.) Jan. 28, 1895; Oct. 23, 1897.

Same.—The bond of assistant United States treasurer not good after his term.

May 26, 1897.

Same.—Where term of office is for certain time and no express legislative extension, it terminates at end of term and officer can not be required to give new bond.

Oct. 23, 1897.

BONDS—SURETY—OFFICIAL—Continued.

Liability as between Two Terms.—Where an officer holds under a temporary appointment and some time thereafter, his temporary bond would not be liable for a defalcation unless it could be shown to have occurred within its time.

Jan. 25, 1889.

Liability of Surety on Indian Agent's Bond. *See* Surety.

Liability of Surety's Estate.—Estate of surety on postmaster's bond is liable for defaults of principal occurring after surety's death.

(To U. S. Atty., Mass.) Feb. 4, 1881.

Feb. 16, 1881.

Limitation of Actions on Postmasters' and Other.—Period of limitation on postmasters' bonds three years; other bonds five years.

Feb. 21, 1895.

Limitation of Sureties' Liability.—All official bonds should be joint and several, and sureties thereto should not be permitted to limit their liability.

(To Harris.) Dec. 17, 1885.

Mints and Assay Offices—Form for Subordinates.—A proper condition of a bond for subordinates in mints and assay offices, under section 3501, R. S., would be: "That whereas the said ——— has pursuant to law been appointed ——— in the ——— by letter dated ———: Now, therefore, if the said ——— shall honestly, faithfully, and diligently perform, execute, and discharge all the duties of the said office, or employment," according to law and regulations, etc.

May 11, 1906.

Misdescription in Appointment and Bond.—The sureties on the bond of an "acting assistant paymaster and clerk," "and clerk" being surplusage, are liable.

(To U. S. Atty., Mass.) Nov. 27, 1880.

Name—Variance.—Where the initial of the middle name of a party is omitted from the body of the bond, his liability is not affected.

Dec. 22, 1893.

Naval Officer as Special Disbursing Agent.—As assistant paymaster, United States Navy, detailed as special disbursing agent on a United States Fish Commission vessel, is not required to give bond as such agent.

July 28, 1908.

New Bond—Acceptance.—A new bond, when unnecessary, need not be accepted.

Mar. 22, 1893.

Same—Increased Responsibilities.—The Public Printer should give a new bond, the act of January 12, 1895, materially affecting his responsibilities.

Feb. 11, 1895.

Same—Transfer of Officer.—The period of service of an officer of the Treasury Department ceases as such officer upon his transfer to another department, and a new bond should be required.

July 11, 1903.

Office Subsequently Created by Law.—Where the office was not provided by law until after the appointment and taking of bond, the act may be considered retrospective, and sufficient to hold the sureties.

(To U. S. Atty., Mass.) Nov. 27, 1880.

Penalty, Reduction of.—Authority to decrease or weaken bonds does not appear to be contemplated by the statutes, and it is not the policy to reduce the penalty thereof.

(To Harris.) Dec. 17, 1885.

Postmaster—Lost Mail.—As to liability of a postmaster's bond for the loss of registered mail. *See* Postal Service.

Premiums to Surety Company while Principal on Furlough.—A superintendent of construction of public buildings can not be relieved from the obligation of his bond while on furlough, and the payment by him of premiums to a surety company can probably only be avoided by arrangement with the company or by resigning.

Apr. 25, 1906.

Query as to whether the act of 1895 continues an officer beyond his term, and makes his bond liable. (To Assistant Secretary Spaulding.)

June 1, 1897.

BONDS—SURETY—OFFICIAL—Continued.

Release of Sureties upon Request.—Objections to proposed legislation requiring new bond upon desire of surety to be released. Mar. 13, 1900.

Release of Surety. See Suretyship.

Receiver of Money, Alaska.—Requirements of bond of clerk and ex officio receiver of money, Alaska. Oct. 25, 1885.

Renewal—Cumulative.—Renewal bonds under the act of March 2, 1895, are cumulative. (Brief.) Mar. 21, 1905.

(Brief.) Apr. 13, 1905.

Same—Same.—The decisions of the Comptroller of the Treasury and the supreme court of the District of Columbia that a renewal bond under the act of March 2, 1895 (28 Stats., 808), does not release or affect the liability of the sureties under the old bond, are binding upon the Government, although the solicitor is inclined to the view that Congress intended the new bond to be a substitute for the old. (To Gilbert.) Jan. 23, 1906.

Same—Increasing Penalty—Solvency—Cumulative.—A renewal bond required by the act of March 2, 1895 (28 Stats., 807), does not increase the penalty unless it so provides, and the last of a series of such bonds may be taken as the basis for examination in determining the solvency of the security under said act.

June 14, 1905.

Such a renewal bond is cumulative in the sense that the sureties on it and the bonds preceding it are liable pro rata for defaults. Ib.

Same—New Sureties.—A renewal bond under the act of March 2, 1895 (28 Stats., 807), should have new sureties. (Brief.) Mar. 21, 1905.

Retired Army Officer.—A retired Army officer is not required to give a bond under section 3614, Revised Statutes. July 15, 1903.

Right to Limit Surety's Liability.—The opinion of the Attorney General (22 Op. A. G., 421) that he is not authorized to fix a limit of percentage of capital stock to liability of a surety company on a single bond has not been modified by subsequent law or opinion. May 27, 1909.

Rules suggested in relation to official bonds.

Oct. 5, 1897.

Safe-keeping.—Safe-keeping of official bonds is within discretion of Secretary, and they are not "contracts" within section 3743, amended. Oct. 30, 1899.

Seal.—A seal is necessary to the validity of a Navy paymaster's bond, it being in contemplation of law executed at Washington and governed by the common law. Apr. 4, 1905.

A written scroll or printed seal has been held sufficient as a seal in the District of Columbia, but the words "affix seal here" can not be so regarded. Ib.

The omission to seal a Navy paymaster's bond is not cured by the instrument being acknowledged and witnessed. Ib.

Statutory and Common Law.—A voluntary bond may be enforced where it was given in place of one required by statute, but it probably could not be enforced in a case where no bond was required by law. Oct. 9, 1893.

Statutory Containing Voluntary Condition.—Collector of customs may become liable for acts of deputy if voluntarily executes bond with such provision in addition to statutory requirement. May 3, 1898.

Subordinates—Right of Action on.—The United States has no right of action on a bond taken by a collector of internal revenue from a defaulting deputy.

(Brief.) Apr. 7, 1905.

Substitute Bonds.—Substitute bonds should not be accepted in lieu of former, except in cases of postmasters and collectors of internal revenue.

Aug. 17, 1897.

Nov. 23, 1897.

June 20, 1899.

Mar. 9, 1900.

Jan. 9, 1902.

BONDS—SURETY—OFFICIAL—Continued.

Substitute Bonds.—There is no law for taking substitute bonds, except in cases of postmasters and internal-revenue collectors. Subsequent bonds of disbursing clerks, not providing to contrary, are therefore cumulative and also liable for defaults of entire term. Jan. 4, 1904.

Suits on Bonds—Taken by Public Officer.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action. (Brief.) Jan. 26, 1907.

Same—Officer Suing Before Making Good the Loss.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States. Ib.

Same—Government Suing as Assignee.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government. Mar. 30, 1907.

Same—In Indian Territory.—Courts in Indian Territory would have common law jurisdiction, if not statutory. (To Horton.) Dec. 31, 1895.

Same—Use of Name of United States.—As to right of individuals to sue in the name of the United States on official bonds. (Brief.) Mar. 6, 1905.

Surety Companies—As Government Instrumentalities.—There is no law or regulation which requires that corporate sureties shall be furnished on bonds and contracts in which the Government is interested, and they are not Government instrumentalities. Dec. 3, 1909.

Same—Not Qualifying Under State Law.—Bonds executed by a surety company which had not qualified itself to do business in the State wherein the principal resided or the contract was to be performed (and in which the bonds were executed) are valid; but it should not be understood that the acceptance of bonds under such circumstances is advised. Dec. 3, 1909.

Same—Executing Bonds in Another State.—There is no reason why such bonds should not be accepted when executed at the home office of the company in another State, as it would not be "doing business" by the surety in the forbidden State. Dec. 3, 1909.

Same—Same—Appointment of Process Agents.—The appointment of process agents by a surety company in a State in which it is not qualified to do business would not characterize the execution of a bond in another State as "doing business" in the forbidden State. Dec. 3, 1909.

Same—Same—Constitutionality.—State legislation denying a citizen the right to effect a contract (insurance) in another State if depriving him of liberty or property would be without "due process of law" and unconstitutional. Dec. 3, 1909.

Surrendering a Bond.—The principal on a bond as disbursing agent having declined to serve, and the money advanced to his credit returned to the Treasury, his bond may be surrendered to him. Aug. 1, 1907.

Term of Principal—Renewal.—Principals appointed before act of 1895, who hold over term should give a renewal bond. Apr. 17, 1897.

Time of Approval of Bonds as Affecting Liability Thereon.

(Brief.) Jan. 2, 1908.

Treasurer and Assistant Treasurers of the United States.—Suggests that assistant treasurers be required to bond for subordinates as now required of Treasurer; also that statute be amended to hold bondsmen until successor appointed in case of death. If Treasurer takes charge his bond is not liable. May 5, 1897.

BONDS—SURETY—OFFICIAL—Continued.

Treasurer Washington Hospital for Foundlings.—Bond of treasurer Washington Hospital for Foundlings may be reduced. May 29, 1899.

Validity—Bond to United States from Employees of Subtreasury, etc.—The validity of a bond taken by the United States from an employee of a subtreasury or other office the head of which is required to give bond, is questionable, but the Government may take a bond from a guarantor insuring the fidelity, etc., of such an employee or employees. Mar. 30, 1907.

Same—Duress—Voluntary.—As to validity of bonds arising from conditions contained therein, and when given under duress and voluntarily.

(Brief.) Dec. 15, 1905.

Voluntary.—A voluntary bond need not contain a statement that it is voluntarily given. Aug. 8, 1903.

Same.—There can be no such thing as a voluntary bond where the authority for taking the bond can be appropriately referred to any statute or regulation having the force of a statute. Aug. 8, 1903.

Same.—A voluntary bond may be required of a deputy in such penalty as may be deemed adequate to protect the public interests.

(To Dep. Comp. Cur.) June 13, 1908.

Same—Binding Effect.—A voluntary bond taken by authority of the proper officer is binding. (To U. S. Atty., Mass.) Nov. 27, 1880.

Same—Excess Amount.—A voluntary bond in excess of statutory requirement not good for excess. May 10, 1895.

May 26, 1897.

Same—Liability of Parties.—As to the liability and responsibility of principal and surety on voluntary bonds, and more particularly special disbursing agents. (Secs. 3614, 3657, 3658, 255, R. S., etc.) (Brief.) Dec. 20, 1905.

Same—Required.—It is the duty of the proper officers to protect public funds by requiring security in the absence of statutory provision for a bond.

Aug. 8, 1903.

See also Surety-Contract; Surety-General, this title; Customs; Suretyship.

BOOKS.

Counterfeiting—Coin Book.—An album or card receptacle containing facsimile relief impressions of coins on stiff paper is not a book within the definition of the act of 1903 (32 Stat., 1223), permitting the use of illustrations of coins in numismatic and historical books and journals. Feb. 25, 1907.

Imported in Violation of Copyrights. *See* Copyright.

Imported Through Mails—Forfeiture.—Imported through mails can not be forfeited by collector of customs for violation copyright. July 22, 1886.

Jan. 17, 1888.

Infringement of Copyright. *See* Customs; Copyright.

See Obscene Books.

BRIBERY. *See* Crimes and Offenses.

BROKERS.

Customs. *See* Customs, Agents, and Brokers.

BUILDING ASSOCIATIONS.

Control of. *See* Comptroller of the Currency.

Definition.—“Any building association * * * doing * * * a building association business * * *” in the act of March 4, 1909 (35 Stat., 1058), evidently means “any association * * * doing * * * a building association business * * *.” (To Comp. Currency.) Sept. 10, 1909.

BUILDING ASSOCIATIONS—Continued.

"Doing business" in the District of Columbia.—An association having its home office in the District of Columbia, issuing "investment contracts," payable periodically, payments to be returned with interest at a fixed time, loaning receipts to buy homes, etc., is doing a building association and loan business within the meaning of the act of March 4, 1909 (35 Stat., 1058), and subject to the supervision of the Comptroller of the Currency.

(To Comp. Currency.) Sept. 10, 1909.

Foreign, with Offices in District of Columbia—Control.—Maintaining an office by a Maryland building association in the District of Columbia merely to collect dues from stockholders—borrowers on Maryland property—is not "doing a building and loan association business" in the District, and the association is not subject to supervision of the Comptroller of the Currency.

(To Comp. Currency.) July 8, 1909.

BUILDINGS.

Rented by the Government.—Who to make repairs. *See* Public Buildings.

BULKHEADS. *See* Vessels.

BULLION.

Payment for.

May 28, 1885.

Same—Control of Fund.—The Secretary of the Treasury is authorized to control the bullion fund provided by section 3545, R. S., and to withdraw all or part of it, and he may pay depositors in coin certificates or by draft. Nov. 27, 1885.

Purchase of, for Coinage.—There is no authority to purchase bullion for subsidiary silver coinage. Section 3526, R. S., acts of July 22, 1876 (19 Stat., 215); Mar. 14, 1900 (31 Stat., 47); Mar. 3, 1903 (32 Stat., 1109).

June 7, 1904.

June 10, 1904.

Purchase of gold bullion containing silver.

Sept. 2, 1885.

Silver Bullion Bought as Gold.—Where the assayer at Helena, through a misconception of the regulations, bought and shipped as gold bullion silver bullion, paying no more therefor than he was authorized, he should not be held liable.

Sept. 2, 1885.

BUREAU.

Definition.—The word "office" may be applied to a bureau. July 11, 1885.

Definition of what is a bureau.

Apr. 10, 1894.

Relation of, to Outside Service.—Legislation affecting bureau does not necessarily relate to officers throughout country. July 27, 1900.

Requiring bonds of disbursing officers of independent bureaus. *See* Bonds—Surety, Official.

See also Executive Departments.

BUREAU OF ENGRAVING AND PRINTING.

Leave of Absence. *See* Leave of Absence.

May Furnish Postage Stamps.

Jan. 16, 1894.

Jan. 31, 1894.

Pay of Employees. *See* Salary and Compensation.

Plates of "Messages and Papers of Presidents."—No authority to furnish plates used in "Messages and Papers of Presidents" to Public Printer for Mr. Richardson. Sept. 26, 1898.

Printing Internal-Revenue Stamps. *See* Internal Revenue.

Private Work.—No work to be done for private parties.

(To Johnson.) Feb. 12, 1897.

Specific and Lump Appropriations for. *See* Appropriations.

July 18, 1884.

BUREAU OF STATISTICS.

Appointments in.—Copyists, expert, and confidential clerk, or secretary may be appointed in the Bureau of Statistics without civil-service examination.

July 11, 1885.

BURIAL EXPENSES.

Laborer Killed on Public Building can not be paid, there being no appropriation for such purpose. Nov. 11, 1886.

Lighthouse Keeper.—There is no appropriation to pay for transporting the remains of a keeper from a lighthouse to his home. Oct. 2, 1886.

Same.—Where the dead body of the keeper is found aboard a lightship its removal is an incident of the service and may be fairly considered a proper charge upon the appropriation for incidental expenses. Nov. 15, 1886.

CADETS.

Punishment Without Trial.—The Secretary of the Treasury having power to summarily dismiss a cadet in the Revenue-Cutter Service for certain causes, may instead prescribe a less punishment in such cases, notwithstanding the fact that Congress also provided for trials by a "Revenue-Cutter Service court." (Brief.) Nov. 2, 1907.

Term of Service.—Cadets in the public service do not hold office by contract, but at the will of the sovereign power, and their term of service may be lengthened by Congress. Apr. 26, 1905.

CANADIAN CURRENCY. See Taxation, January 24, 1906.

CANALS.

Interest of United States in.—The Chesapeake & Delaware Canal Co., not being a canal "owned, operated, or maintained by the United States" within the meaning of the act of August 18, 1894, section 4 (28 Stats., 362), it is incumbent on the Secretary of the Treasury to represent the interests of the United States in said canal, and not the Secretary of War. Jan. 30, 1906.

See Alexandria Canal Co.; Isthmian Canal.

CANNON.

Title to abandoned Confederate cannon. See Abandoned Property.

CAPTAIN OF THE WATCH. See Treasury Department.

CAPTURED PROPERTY.

Refund of Proceeds. See Refund.

CAPTURED AND ABANDONED PROPERTY.

Swords Captured from a Confederate in time of war can not be returned without an act of Congress. Oct. 26, 1886.

See also Abandoned Property; Claims.

CARGO.

Loss of, Through Collision of Vessels. See Bill of Lading.

CATTLE.

Quarantine—Conflict between Federal and State Laws, and other quarantine matters. See Quarantine.

See also Customs; Animals.

CAVEAT EMPTOR.

Oatmeal Sold as Opium.—Where the collector of customs sold what was supposed to be smuggled opium, but which proved to be oatmeal, and the purchaser had no opportunity to inspect the article, the rule of caveat emptor does not apply, and the purchase price should be refunded. Apr. 11, 1887.

CENSUS.

Supervisors and Enumerators—Quarters in Public Buildings.—Considering the nature of their employment and mode of compensation, census supervisors and enumerators are not entitled to quarters in public buildings.

Aug. 22, 1899.

CENTRAL BRANCH UNION PACIFIC RAILROAD. See Pacific Railroads.

CERTIFICATES.

Clearing House, intended for circulation are taxable at 10 per cent.

Sept. 13, 1893.

Considered as Bonds under the additional currency act. *See* National Banks.

Creditors' Indebtedness. *See* Expositions.

Judgment.—For entry of judgment, may be furnished plaintiff. Apr. 27, 1886.

Substitution of a certificate for a receipt. *See* Accounts.

CERTIFICATES OF DEPOSIT. *See* National Banks.**CERTIFICATES OF INDEBTEDNESS.** *See* Finance; National Banks; Words and Phrases.**CERTIFICATION.** *See* Transcripts.**CESTUI QUE TRUST.** *See* Bonds of the United States.**CHARGES.**

Payment of. *See* Suits.

CHARWOMEN. *See* Treasury Department.**CHECKS.**

Circulating as Money. *See* Money; Bills and Notes.

CHESAPEAKE & DELAWARE CANAL CO. *See* Canals.**CHIEF CLERK.** *See* Treasury Department.**CHINESE.**

Act September 13, 1888, has no binding force.

Oct. 16, 1888.

Act of 1888—Operation of.—Act September 13, 1888, sections 5 to 14, inclusive, except 12, did not depend upon ratification of treaty and became operative upon passage of act.

June 21, 1899.

Administration of Laws can not be taken from collector of customs. May 21, 1902.

Admission Through Adoption.—Adoption of girl by citizen of United States would not entitle to admission; suggests suspension order of deportation.

Feb. 5, 1895.

Affidavits.—Requirement that affidavit of witnesses be taken before officer authorized to administer oaths generally, would be better than if restricted to section 1778, R. S.

Mar. 24, 1899.

Appeals—Time of Filing.—Rule at ports that appeal must be filed within two days, having the sanction of the department and courts, is valid.

June 1, 1900.

Same—Depositions on.—Trial of appeal from order of deportation is not a criminal prosecution, and depositions may be used.

Sept. 26, 1902.

Bailable.—Is bailable while awaiting determination of right to enter.

May 27, 1896.

Bond—From Chinese Attending Exposition.—A bond can not be required from Chinese attending the Midwinter Exposition.

Dec. 12, 1893.

Same—Taking.—No statute requiring or authorizing taking such bond.

July 9, 1897.

Same—To Keep Rejected on Vessel.—Bond could not be required of master of vessel to keep Chinese seamen, cooks, etc., on board, and if given under duress could not be enforced.

Jan. 11, 1898.

Certificates and Passports—Correction of.—Secretary not authorized to direct collector to correct certificate; correction should be made by collector.

Apr. 29, 1897.

Same—Disproving.—No more effectual way disproving certificate than by oral statements of applicant.

Apr. 3, 1900.

Same—Duplicates of Lost.—Duplicate of lost certificate can not be issued, or loss supplied by evidence.

Sept. 1, 1899.

CHINESE—Continued.

Certificates and Passports—Filing.—Must be filed with collector as required by treaty of 1894. Dec. 3, 1896.

Same—Forwarding.—Applicant applied for return certificate in due season, but on account of delays of officials did not receive it; can not be forwarded. Dec. 8, 1899.

Same—Same.—Certificate can not be forwarded to laborer after leaving country, although delay not fault of Chinaman. Aug. 17, 1900.

Same—Interlineation.—Unexplained interlineation in certificate of word "merchant" justifies refusal to land. Sept. 21, 1898.

Same—Same.—Erasure and substitution word "merchant" will render writing void, or not same as interlineation. Oct. 13, 1898.

Same—Issuance of.—Judge should not issue certificate; collector proper person. June 23, 1894; Mar. 26, 1896.

Same—Same.—May be issued after the sailing of the Chinaman so he may return. Sept. 17, 1896.

Same—Same.—Return certificates can not be issued to persons registered as merchants, but now laborers, except in prescribed time. Aug. 31, 1899.

Same—Same.—Order that return certificate shall not be given until one month after filing registration is in conformity with law, and there are no grounds for rescinding it. Sept. 18, 1899.

Same—Same.—Return certificate can not be issued to a "registered Chinese laborer" when registered as "person other than laborer" or is other than a laborer. Sept. 1, 1900.

Sept. 6, 1900.

Same—Language of Certificate.—In Portuguese language authorized by law in case admission 41 Chinese from Portuguese province in China. Oct. 21, 1897.

Same—Same.—Partly in English and partly in Chinese not compliance with act of 1884, and treaty of 1894 does not affect requirement; statutes must be strictly complied with. Denied landing. Aug. 30, 1899.

Same—Purpose.—Certificates of registration serve no purpose but permission to be and remain in United States and would not entitle laborers to go to Hawaii. June 6, 1901.

Same—Regulations respecting certificates, etc., issued to and required of laborers and others entering and reentering the United States. July 6, 1885.

Same—Required of Whom.—Required of naturalized Canadian merchant who holds a passport. Jan. 16, 1895.

Same—Same.—Must be produced by children of domiciled merchants as well as other persons. Oct. 1, 1896.

Aug. 3, 1898.

Same—Same.—Required of wife and minor son of merchant. July 22, 1897.

Same—Same.—Would be required of seaman if he desired to come into this country. Sept. 18, 1897.

Same—Same.—Laws relating to laborers' certificates have no application to person who was then a merchant, but now a laborer. Nov. 26, 1897.

Same—Same.—Of collector of customs must be produced upon return of laborer. Dec. 17, 1897.

Same—Same.—Required of wife of merchant, and "every Chinese person other than a laborer," whether returning or coming for first time; review. Mar. 19, 1898.

Same—Requirements.—Requirements relative to certificates must be strictly complied with; passport in Chinese not sufficient to admit traveler. Sept. 4, 1902.

Same—Return of.—Should be returned to person to whom issued. Feb. 1, 1894.

CHINESE—Continued.

- Certificates and Passports—Sufficiency of.**—Signed by Chinese consul-general at San Francisco, are sufficient under Treasury rulings; but if open question would hold not sufficient unless Chinaman resided there. (Sec. 6, act July '5, 1884.) Jan. 9, 1897.
- Same—Same.**—Certificate not only evidence that collector may consider, but may receive any other pertinent testimony. Oct. 25, 1897.
- Same—Same.**—Passport not regarded as answering requirements of section 6, act of 1884, and merchants, tourists, etc., must produce proper certificates to entitle them to entry and transit. Dec. 7, 1897.
- Same—Same.**—Of Chinese representative in United States not sufficient; neither is visé of representative of United States at a place through which Chinaman passes. Feb. 3, 1898.
- Same—Same.**—Photograph omitted from residence—certificate can not now be attached. Mar. 3, 1898.
- Same—Same.**—Of sickness, need not be signed by applicant. May be made by consul in United States. June 6, 1898.
- Same—Same.**—Certificate of "controller of Chinese" of Canada is legal, and applicant should be admitted as merchant. June 28, 1898.
- Same—Same.**—What certificate of returning laborer must show. June 21, 1899.
- Same—Same.**—Certificate, while binding on applicant, is not on United States, and Government has right to examine; rule self-incrimination not applicable. Aug. 10, 1899.
- Same—Same.**—Certificate in Chinese accompanied by translation not sufficient, especially where omission in translation; no statement required can be omitted, Sept. 29, 1899.
- Same—Same.**—Merchant and master of a "chandlery shop" sufficiently shows "nature and character" of business required by section 6, act of 1884. Nov. 23, 1899.
- Same—Same.**—Marginal statement of business signed by United States consul, but not by Chinese official, renders certificate defective. Apr. 6, 1900.
- Same—Same.**—One signature to section 6 certificate not made by applicant, another partly so, but both applicants adopting them, not a compliance with statute, and should be rejected. June 15, 1900.
- Same—Same.**—Return certificate is sole evidence of right of laborer to return, and affidavit that it was lost and other papers and certificates of no avail. Feb. 27, 1901.
- Same—Same.**—Child, 16 years old, of merchant, domiciled here, is entitled to enter without certificate. (176 U. S., 459; 85 F., 635.) Aug. 10, 1901.
- Same—Same.**—No other evidence can be received in place of certificate, but in addition if applicant is examined he may rebut testimony; collector should consider such testimony. (See T. D., 21183.) Aug. 25, 1902.
- Same—Surrender of.**—Passports should be surrendered to Government upon return of holder, and great care should be taken to identify person. Feb. 11, 1898.
- Children—Admission to Hawaii.**—Children born in China whose father a laborer in Hawaii and mother admitted as native of Hawaii have right to be landed there. Oct. 26, 1900.
- Same—Born Here—Discrediting Witness.**—Boys born here, brought up in China, not expatriated; Chinese witnesses should not be discredited on general principles; citizenship. May 24, 1898.
- Same—Brothers Merchants.**—Boy of 12, whose brothers are merchants and his guardians, coming to be educated, should be landed. May 9, 1896.
- Same—By Plural Wife.**—Son by plural wife of Chinese official should be permitted to land; possibly also as servant of his father. June 16, 1903.

CHINESE—Continued.

Children—Citizenship.—Chinese children born in China, of parents (Chinese) born here, are citizens of the United States. Aug. 3, 1898.

Same—Hawaiian Citizenship.—Child born in Hawaii of laborer still residing there departing before annexation has right to return as a citizen. (112 U. S., 536.) Wife and children of citizen of Hawaii still residing there have right to return, as husband and father was a citizen at time of annexation.

(176 U. S., 459.) Dec. 4, 1900.

Same—Merchant's Son.—A boy whose father is domiciled merchant should be permitted to land. Sept. 7, 1895.

Same—Same.—Merchant's minor son comes under provisions of section 6, act of July 5, 1884. Mar. 19, 1896.

Same—Merchant or Laborer's Son.—(Indorsement:) Status of father as merchant or laborer doubtful; boy should have benefit of doubt. Apr. 28, 1903.

Same—Of Domiciled Merchants.—Must produce certificates like other persons.

Oct. 1, 1896.

Same—Of Merchant.—Quaere: Under Attorney General's opinion that only those expressly allowed may come, can children of merchants be landed?

Aug. 3, 1898.

Same—Status of Father.—Supreme Court decision (176 U. S., 479) that "minor children" of exempt classes take status of father and may enter without certificate would include all under 21.

Sept. 11, 1900.

Chinese Naval Officers not prohibited.

Sept. 12, 1889.

Citizenship—Burden to Prove.—Burden on Chinaman to prove citizenship, and should be held unless commissioner satisfied; if a citizen he has right to travel without certificate.

June 20, 1895.

Same—Children.—Testimony of father to citizenship of children admissible, but not sufficient.

June 15, 1895.

Same—Same.—Chinese born here are citizens.

June 15, 1895.

June 20, 1895.

Feb. 20, 1897.

Same—Establishing.—Burden is upon applicant to establish citizenship affirmatively, and hearsay evidence not sufficient.

Nov. 24, 1902.

Same—Examination as to.—Opinion of May 5, 1900, that it is the collector's duty to examine Chinese claiming citizenship, reconsidered and reiterated.

July 3, 1900.

Same—Showing.—Applicant does not show citizenship beyond a reasonable doubt and should not be admitted.

July 3, 1900.

Commercial agent, not being a laborer, may be relanded.

Apr. 4, 1898.

Commissioners as Judges.—Does not concur in views of Judge Morrow that commissioners are "judges" within act of November 3, 1893. Chinaman should be rearrested and taken before a judge.

Apr. 14, 1899.

May 5, 1899.

Cook—Of Chinese Consul.—Cook sent for by Chinese consul at Honolulu should be admitted; if ceases to belong to consul's household should be deported.

Mar. 3, 1899.

Same—Landing of.—No authority to take bonds and permit cooks, etc., to land temporarily.

Mar. 19, 1896.

Deportation Proceedings—Nature.—Proceedings for deportation of, found without certificate of residence is not criminal and may be brought outside of district where found.

Feb. 15, 1895.

Same—Nature—Jurisdiction.—Proceedings for deportation are not criminal; commissioners not entitled to \$5 per diem; commissioners have jurisdiction under acts of 1884 and 1892 and are entitled to all fees under act of May 28, 1896.

Mar. 2, 1899.

CHINESE—Continued.

Diplomatic Officials.—Wife of secretary of legation at Habana may stop at Honolulu; officials need not be accredited to United States to come within exemption. June 8, 1903.

Employed on Foreign Vessels—Bonds.—Cooks, etc., on foreign vessels, are seamen and not laborers; transferring from one vessel to another not a landing; doubts authority to take bonds in such case. May 20, 1897.

Employed on War Vessel.—Are, employed on U. S. S. *Alert* excluded? July 25, 1889.

Enforcement of Laws.—Giving Bureau of Immigration administration Chinese exclusion laws does not change duties of internal-revenue officers. July 27, 1900.

Entering Hawaii.—Chinese immigrants from United States can not enter Hawaii. June 20, 1900.

Entering United States overland from Mexico. Aug. 7, 1886.

Escape of Chinese Seamen without fault of officers of vessel; advises no proceedings should be taken. Dec. 1, 1900.

Escaping Cook.—Master of vessel negligently permitting cook to escape and land, is liable. Feb. 9, 1901.

Evidence.—Evidence in addition to certificate, if applicant examined, should be received in rebuttal and should be considered by collector as well as Secretary on appeal. (T. D., 21183.) Aug. 25, 1902.

Examination.—Examination of, before landing. Aug. 31, 1888.

Same.—Collector's duty to examine all Chinese seeking to enter United States whether claiming citizenship or not. May 5, 1900.

Same—Inconsistencies in.—Mere inconsistencies occurring in examination conducted through interpreter should not overthrow claim of parentage made in good faith. Feb. 25, 1902.

Same—Passengers.—Passengers may be examined by artificial light if satisfactory. Aug. 31, 1888.

Excluded Classes.—Ministers, preachers, missionaries, lawyers, and doctors not of exempt class, and if first admitted unlawfully, could not claim that as right to readmission. Sept. 8, 1899.

Same—Review of Laws.—Seamen, cooks, stewards, sailors, not laborers, but should not be landed except for immediate transfer to another vessel, and under surveillance; review laws relating to Chinese. Sept. 18, 1897.

Exclusion—Race.—Citizens of countries other than China not eligible to enter United States; race excluded. Oct. 11, 1897.

Expositions—Admission and Number.—Philadelphia Exposition—express permission prerequisite to admission of Chinese mechanics, etc., and Secretary may restrict number. May 21, 1902.

Same—Bonds or Photographs.—Omaha Exposition—Secretary has no right to require bonds or photographs from Chinese attending. May 13, 1899.

Same—Going from One to Another.—Atlanta Exposition—Actors and musicians at Midwinter Exposition can not be permitted to remain and go to Atlanta. Oct. 9, 1897.

Same—Limitation on Number.—Secretary may limit the number coming to Tennessee Exposition. July 19, 1895.

Fine—Action to Recover.—Civil action can not be brought to recover fine for allowing immigrants to escape from vessel; criminal prosecution proper mode. Apr. 14, 1897.

Forfeiture of Vehicle.—Vehicle bringing Chinese into United States not liable to forfeiture. May 8, 1902.

July 10, 1896.

CHINESE—Continued.

- Fraudulent Papers.**—Officer may arrest or turn back. May 15, 1894.
- Hawaiian Citizens.**—Chinese citizens of Hawaii were not made citizens of the United States by act of 1900. Laws directed against Chinese as a race, and not merely subjects of China. Sept. 1, 1900.
- Head Tax.**—Chinese landed in Hawaii under Hawaiian certificates are subject to head tax; not citizens of United States. Sept. 15, 1900.
- Illegal introduction by Canadian Railways.**—Suggestions to be made to Secretary of State relative to illegal introduction of Chinese into United States by Canadian railways. Review provisions relative to rights of Chinese to come. (To Chance.) Apr. 17, 1899.
- Jurisdiction of Officers** not ousted by improper entry into United States. Feb. 6, 1896.
- Jurisdiction of State Courts.**—State courts have no jurisdiction to inquire into detention of person held by Federal officers under laws of United States, and this applies to writ of habeas corpus. June 3, 1903.
- Laborers—Admission.**—When returning laborer may land—special case. May 10, 1895.
- Same—Appeals.**—Appeals in such cases may be provided for by Secretary. Nov. 12, 1901.
- Same—Appeal.**—Laborer who has been denied privilege of transit through this country has no right to an appeal to Secretary. Nov. 9, 1901.
- Same—Arrest of.**—No formal complaint under oath necessary in arresting unregistered laborers; bail may be allowed before hearing, not after; Chinese inspector has no power to arrest, but practice may continue. Sept. 5, 1899.
- Same—Becoming Merchant.**—Laborer afterwards becoming merchant can not return. Feb. 24, 1902.
- Same—Coming from Hawaii.**—Laborers prohibited coming from Hawaii. June 2, 1903.
- Same—Conditions of Return.**—Conditions under which laborer may return must exist at time of such return. July 9, 1900.
- Same—Defined.**—Laborer defined to include only those whose occupations involve physical toil, and who work for wages. (14 Fed., 724.) Apr. 7, 1902.
- Same—Same.**—Laborer defined. Oct. 10, 1900.
- Same—Delayed Unavoidably.**—Laborer may be landed where delayed by death of father and sickness of wife. July 16, 1895.
- Same—Departing and Returning.**—Laborer to depart now and return must be one able to comply with Article II, treaty of 1894. Mar. 28, 1896.
- Same—Entering Hawaii.**—Cook has no right to enter Hawaiian Islands from United States. May 2, 1900.
- Same—Same.**—Laborers can not enter Hawaii from United States. May 1, 1899.
- Same—Furnishing Photograph.**—In view of section 4, act July 4, 1884, laborers temporarily leaving the United States can not be required to furnish identification photographs at their own expense. June 6, 1901.
- Same—Jurisdiction to Try Cases.**—Commissioner has no jurisdiction case laborers found without certificates; should be taken before a "judge." (Acts 1892-93.) Aug. 13, 1885.
- Same—Naturalization.**—Naturalization unlawful and void, and passport issued to such person of no effect and would not aid return; no return certificate; excluded. Feb. 27, 1899.
- Same—Nonregistration.**—Collector has jurisdiction of question of nonregistration of laborer when seeking to return. Aug. 24, 1900.
- Same—Nonregistration.**—Collector has jurisdiction of question of nonregistration of laborer when seeking to return. Feb. 24, 1902.
- Same—Nonregistration.**—Collector has jurisdiction of question of nonregistration of laborer when seeking to return. June 2, 1903.

CHINESE—Continued.**Laborers—Property.**—What is "property" under treaty of December, 1894?

Apr. 9, 1895.

Aug. 9, 1900.

Sept. 12, 1900.

Same—Same.—Evidence necessary to establish debts of \$1,000. Hard to make rule; suggests rigid examination and collector should be satisfied.

Aug. 31, 1899.

Same—Same.—Debts "pending settlement" means "unsettled and undetermined;" or pending ascertainment, and not pending payment. May 25, 1900.**Same—Same.**—Certificate of deposit is evidence that applicant has money on deposit and money is property; admitted. Aug. 9, 1900.**Same—Same.**—Laborer exhibits \$1,000 cash to collector before departure, and which he takes with him, can not return, as property not "therein."

Sept. 1, 1900.

Same—Same.—Debts due and pending settlement would not include note written in Chinese, being purchase price of a laundry; pending payment not meant. Sept. 12, 1900.**Same—Same.**—If laundries with good will would bring \$1,000 in cash at auction, would be entitled to return certificate. Notes would not be accepted as evidence of debt. Dec. 6, 1900.**Same—Same.**—Borrowed money is an ascertained debt, and not "pending settlement;" bona fides also not shown. Admission denied. Mar. 31, 1903.**Same—Same.**—Must be acknowledgment of debt by debtor, or something more than bare statement of applicant; may be "pending settlement" though stated to be loans of certain amounts. June 6, 1903.**Same—Same.**—Open book account is such evidence under Attorney General's opinion of May 9, 1903, as will entitle return; further investigation should be made. June 6, 1903.

June 6, 1903.

Same—Same.—Conflict of testimony between applicant and debtor as to arriving at exact amount not material. June 17, 1903.**Same—Quarantined.**—Two laborers detained beyond two years through vessel being quarantined may be landed. June 18, 1897.**Same—Reentering the United States—Evidence.**—Validity of regulations in relation to such laborers. July 6, 1885.**Same—Registration.**—Laborer registered under act of 1892, but neglected to register under act of 1893, is not entitled to remain. Nov. 29, 1897.**Same—Remedy to Keep Out of Country.**—It would not be practical to enforce the fine and imprisonment provisions of the Chinese-exclusion law, but vigilance in deporting and preventing the coming of such persons are the most effective remedies. Aug. 7, 1886.**Same—Returning—Port.**—Laborer must return through port of departure, where he has filed statement and been given certificate. Feb. 21, 1893.**Same—Return of.**—Application of act of September 13, 1888, to return of laborers. June 21, 1899.**Same—Right to Remain—Burden.**—Laborer coming two years ago unlawfully here and proceedings under acts of 1884 and 1892 proper; grounds upon which can claim right to remain; burden on him to show right; appearance in court proves he is a Chinaman; burden on him to show citizenship constitutional and not repealed; admission precludes "eve of unlawful entry."

Dec. 2, 1899.

CHINESE—Continued.

- Laborers—Servants on War Vessel.**—If it is not the intention of servants on the U. S. S. *Alert* to perform labor in this country, they may be permitted to land. July 25, 1889
- Same—Sickness.**—Statement that laborer is sick and unable to return sooner need not be signed by applicant; may be made by Chinese consul in United States. June 6, 1898.
- Same—Same.**—Sickness contemplated in Article II, treaty of 1894, is personal. June 7, 1898.
- Same—Same.**—Sick leave extended on account of error of immigration officers. (An indorsement.) Nov. 1, 1901.
- Same—Same.**—"Sickness of another" is not a disability preventing return in due time. June 3, 1903.
- Same—Testimony.**—Proper effect would not be given Attorney General's opinion by rejecting such testimony on ground that both parties are interested. June 6, 1903.
- Same—Transit.**—Laborer unintentionally going through Canada from Montana to New York should be allowed to come in. June 16, 1903.
- Same—Same.**—Laborers in transit through United States; transportation company may give bond *en bloc*, but if laborers give bond should be separate. May 13, 1897.
- Same—Wife.**—Laborer's wife can not come. Feb. 9, 1899.
- Landing before Examination.**—Chinese passengers should not be landed before examination. Feb. 7, 1896.
- Letters—Intercepted.**—Intercepted letters—no right to open. Aug. 31, 1888.
- Merchants—Admission.**—Wong Gook—should be given opportunity to show he was a merchant. Sept. 20, 1895.
- Same—Same.**—Weight of evidence is that Lee Fong Hoy is a merchant, not keeper of restaurant. Sept. 7, 1895.
- Same—Same.**—Wong Yee is a merchant. Dec. 9, 1895.
- Same—Same.**—Yong Lee is a merchant—risk taken as to sufficiency of evidence. Dec. 19, 1895.
- Same—Same.**—Preponderance of testimony is that Lee Wing was a merchant and entitled to land. Dec. 19, 1895.
- Same—Same.**—Departing merchant not compelled to procure certificate of right to return, but practice exists and officials may visé such documents. June 19, 1896.
- Same—Affidavits Nullified.**—Affidavits that applicants were merchants rendered valueless upon affiants stating to inspector that acquaintance did not justify them. Feb. 20, 1900.
- Same—At Time of Departure.**—Must be merchant at time of departure for United States. Aug. 5, 1899.
- Same—Bartending.**—Bartending is "manual labor" not necessary in conduct of business as merchant, and son should not be admitted. Aug. 7, 1899.
- Same—Becoming Laborer.**—Oral examination convinces applicant would become a laborer if landed notwithstanding certificate as merchant in due form. May 12, 1903.
- Same—Changing Occupation.**—Landed as merchant, may afterwards change occupation to laborer. May 28, 1900.
- Same—Cigar Manufacturer.**—Cigar manufacturer is not a merchant; to act as foreman of factory would not be labor necessary to conduct business. June 19, 1900.

CHINESE—Continued.

- Merchants—Clandestine Entry.**—Chinaman entering clandestinely can not acquire right to remain by becoming a merchant. Mar. 30, 1899.
- Same—Cook.**—Chief cook of firm not a merchant. Nov. 4, 1897.
- Same—Same.**—A partner who cooks for the firm is not a merchant but a laborer. Mar. 1, 1899.
- Same—Defined.**—Merchant defined. Sept. 21, 1898.
- Same—Same.**—Not necessary for partner to be actively engaged in business to be merchant, but may be engaged otherwise provided not in "manual labor." May act as interpreter. Apr. 9, 1900.
- Same—Same.**—Defining as far as possible "merchants" and "students." June 29, 1900.
- Same—Disposed of Business.**—Selling out business as merchant prior to departure 15 years ago has lost domicile and status. Aug. 7, 1899.
- Same—Same.**—Merchant disposing of business prior to departure can only return as one of exempt classes. Dec. 12, 1899.
- Same—Drummer.**—Drummer selling tea is not a merchant. May 18, 1900.
- Same—Father's Interest.**—"To take charge of father's interest" would not come within definition of merchant. May 28, 1900.
- Same—Firm Failing.**—Merchant whose partner absconds and causes failure of concern while he is in China should be admitted; preceding case discriminated. Jan. 2, 1900.
- Same—Fruit Picker.**—Merchant and "fruit picker;" occupation as latter not necessary in conduct as grocery merchant; no right to land. Apr. 3, 1899.
- Same—Gambling Tables in part of Store.**—Statutory character of merchant should not be neutralized by presence in part of store and house of unused gambling tables, etc. Aug. 9, 1901.
- Same—Intention to become Laborer.**—Not allowed to land as a merchant where his declared intention is to become a laborer; applicant bound by certificate; Government not. Apr. 1, 1899.
- Same—Interest in a Store.**—Invited to come and take an interest in a store (cigar factory) not sufficient. July 11, 1900.
- Same—Junk Dealer.**—Junk dealer is a merchant, and minor son should be landed; inconsistent statements not called to witness's attention should not be discredited. June 20, 1903.
- Same—Laborer.**—Merchant at time registration required of laborers, but who is now a laborer, can not return if he goes to China, not having a laborer's certificate or able to show he was merchant one year before departure. Nov. 26, 1897.
- Same—Laundryman.**—Registered as laundryman, may be admitted as merchant upon satisfactory evidence. Dec. 23, 1895.
- Same—Same.**—Collector first ordered landing as merchant; afterwards discovered applicant engaged in laundry business and reversed order; collector sustained. Aug. 12, 1899.
- Same—Lessee of Orchard.**—Lessee of orchard and owner of interest in three firms may be a merchant; not essential should be active member of firm, and superintending orchard would not disqualify. Oct. 10, 1900.
- Same—Liquor Seller.**—Applicant sells liquors by drink and up to 1 quart; also has small stock groceries; held within definition of merchant. Mar. 9, 1903.
- Same—Manual Labor.**—Doing manual labor in connection with business does not disqualify as a merchant. Dec. 17, 1895.
- Same—Member of Firm.**—The rights of a Chinese merchant to return to the United States who claims to be member of a firm under the word "company." Construction of act of November 3, 1893. Mar. 31, 1894.

CHINESE—Continued.

Merchants—Member of Firm.—Affidavits state applicant was a member certain firm; manager makes unsworn statement he was not; should be admitted.

Oct. 28, 1896.

Same—Same.—Only one member of firm composed of sixteen testifies that applicant was a member; should not be landed.

Oct. 29, 1896.

Same—Same.—Where more members of a firm than list contains have been landed, no more should be unless right shown beyond question.

Feb. 4, 1897.

Same—Same.—Member of firm with stock of about \$300 should be refused landing.

June 16, 1898.

Same—Same.—Applicants not on list membership of firm of twenty-one, or evidence they purchased interests of retiring members; denied rehearing.

June 20, 1898.

Same—Same.—Firm of which applicant was member no longer in existence; status of merchant must continue until return.

Aug. 28, 1899.

Same—Same.—Testimony two discredited witnesses not sufficient to establish that applicant a bona fide partner in a firm.

Nov. 6, 1899.

Same—Same.—Firm of which applicant a member temporarily engaged in restaurant business; should be landed.

June 11, 1900.

Same—Same.—Applicant member of a firm which has suspended within last few months without his knowledge should be landed to assist in winding up business.

June 21, 1900.

Same—Same.—Member of firm of jewelers engaged half his time working at bench making jewelry is not a merchant. (66 F., 955.)

Dec. 6, 1900.

Same—Same.—Member of merchandise firm employed in looking after firm's farm and running a delivery wagon not a merchant.

Dec. 11, 1900.

Same—Same.—Member of general merchandise firm not affected as a merchant by firm also butchering, provided he did not perform manual labor as a butcher.

Mar. 11, 1901.

Same—Same.—Member of firm whose place and stock burned and business not resumed, awaiting return of applicant should be landed.

Apr. 10, 1901.

Same—Same.—Member of firm dealing in clothing, part of which they manufacture, and not performing manual labor, is a merchant.

July 6, 1901.

Same—Same.—Member of firm engaged exclusively in manufacturing cigars is not a merchant.

July 9, 1901.

Same—"Opium Joint" Firm.—Firm to which applicant going is reported to be an "opium joint." Excluded.

June 21, 1900.

Same—Pawnbroker.—Status of merchant not taken away because he is also a pawnbroker; pawnbroker is not a laborer.

May 15, 1901.

Same—Proprietor of Restaurant.—Proprietor of a restaurant is not a merchant; defined.

July 16, 1895.

Dec. 9, 1895.

Same—Qualifications.—Having \$10 worth of stock not a merchant.

Aug. 1, 1896.

Same—Regulations.—Regulation requiring new partner to go before collector, file photograph, name, and description, and denying admission until one year after such identity, would not be authorized.

Mar. 23, 1899.

Same—Restaurant with Store.—Status of merchant not affected by having restaurant with store.

Oct. 6, 1898.

Same—Returning.—Returning merchant has valid certificate, but originally in this country unlawfully; has certificate as "person other than a laborer;" conclusiveness of this; different spelling of names; further investigation should be had.

Jan. 16, 1903.

CHINESE—Continued.

- Merchants—Running a Sewing Machine.**—Running a sewing machine does not disqualify as a merchant. Dec. 16, 1895.
- Same—Salesman.**—Salesman not a merchant—a laborer; not a merchant for one year prior to departure; not entitled to land. Apr. 17, 1896.
- Same—Seller of Meats.**—Seller of meats may be a merchant. Dec. 11, 1895.
- Same—Same.**—Selling meat in connection with general merchandise does not disqualify as merchant—not a butcher. Oct. 30, 1899.
- Same—Tailoring—Laborer.**—Member who spends half his time tailoring for firm not a merchant; nothing in exclusion acts to prevent laborer acquiring status of merchant. Aug. 18, 1899.
- Same—Tinsmith.**—Tinsmith not a merchant; mere intention to become a merchant not sufficient. Nov. 2, 1897.
- Same—Transit.**—Merchant in Mexico may stop over temporarily in United States while in transit to China. Oct. 27, 1900.
- Same—Wife of.**—Wife of merchant, both having gone to China, may return in advance, husband having declared intention to return; domicile. Mar. 6, 1903.
- Naturalization Void.**—Naturalization papers issued to, void. June 5, 1894.
- Not Entitled to Land.**—Salesman, manager, assistant accountant, cashier, no one which entitled to land. Sept. 21, 1898.
- Oaths—Authority of Collector to Administer.**—Collector of internal revenue has no authority to administer oaths under section 6, act of 1893, and Chinese witness does not commit perjury in making false affidavit in such case. Feb. 15, 1895.
- Opium—Right to Ship.**—Ho Tung should not be permitted to ship opium to this country until he shows by evidence other than passport that he is not a subject of China. Jan. 5, 1898.
- Passenger not Listed.**—Vessel liable to forfeiture. July 25, 1894.
- Penalty of Bond.**—Penalty of bond given by railroad company can not be refunded to rejected Chinaman; testimony not sufficient to reopen case. Dec. 8, 1899.
- Photographing.**—No authority to photograph, attending San Francisco fair. Jan. 3, 1894.
- Oct. 9, 1897.
- Photographs for Identification.**—Can not be required from laborers temporarily leaving the United States where they have to pay for them. Aug. 13, 1885.
- Physician.**—Physician not of exempt class and should not be landed. Aug. 11, 1900.
- Same.**—Physician is not a laborer and not entitled to return certificate. Sept. 6, 1900.
- Same—Appeals.**—Physician residing here 18 years may return and remain. (See 94 Fed., 828.) Statute contemplates appeals from collector, not from inspector. Mar. 15, 1900.
- Prostitutes may be deported though landed for Atlanta Exposition.** Jan. 17, 1896.
- Reentry—Evidence of Right.**—Evidence of right to reenter United States should be presented to proper officer for investigation. Feb. 6, 1896.
- Regulations respecting certificates to departing laborers and requirements as to laborers and others entering and reentering the United States.** July 6, 1885.
- Relanding After Absence.**—All Chinese in United States, except laborers, may be permitted to reland after temporary absence. July 29, 1895.
- Remission of Forfeiture of Vessel.**—The Secretary of the Treasury has no authority to remit the forfeiture of a vessel for a violation of the act of May 6, 1882, as amended July 5, 1884, prohibiting Chinese immigration. Oct. 3, 1887.

CHINESE—Continued.

- Residence—Sufficiency of.**—Reconsideration preceding case. No right acquired by 20 years' residence and four times unlawfully landed; distinction between right to remain and right to return. Sept. 28, 1899.
- Return of Rejected.**—A vessel is not required to return rejected before proceeding to other places within the United States. Aug. 31, 1888.
- Seaman—On American Vessel** which was sold at foreign port should be permitted to return. June 26, 1895.
- Same—Sleeping Ashore.**—Chinese crews may sleep ashore in compliance with city regulation; not a landing. Oct. 20, 1900.
- Servants on War Vessel.** See Laborers—this title. July 25, 1889.
- Steamship Companies' Liability.**—Doubts right to require steamship companies to bring again Chinamen whom they take back to avoid expense of keep pending investigation. Aug. 28, 1899.
- Students—Attending Mission School.**—Applicant 15 years old, no money, knows nothing of our language and expects to study English at mission school, should not be admitted as student. Mar. 30, 1901.
- Same—Bona Fide.**—Bona fide student proposing to enter "Anglo-Chinese" academy at Honolulu should be admitted. Dec. 7, 1901.
- Same—Defined.**—Student is one coming not merely to study English but higher branches, or fit himself for profession, where facilities not afforded in China; where maintenance provided; and return to China. June 15, 1900.
- Same—Same.**—Defining as far as possible "merchants" and "students." June 29, 1900.
- Same—Showing Necessary to Enter.**—Permit from Secretary not necessary for admission students; certificate Chinese Government entitles them to enter; employment in industrial and mechanical enterprises does not cover students; no law requiring them to register here; immaterial who brings or supports them. May 25, 1900.
- Same—Statements Contradicted.**—Student coming to study English and live with uncle; no such school as given and uncle states has made no arrangements; barred. June 1, 1900.
- Same—Same.**—Student's statement contradicted, and photograph indicates man of 25; barred. June 1, 1900.
- Same—Study and Business.**—Coming to study English, and cousin "will put me in business," does not convey idea of a student; age a factor. Apr. 5, 1900.
- Same—Sufficiency of Certificate.**—Student's certificate alone should not entitle to entry; provision for support, etc., should be shown. June 1, 1900.
- Same—To Study English.**—It is question whether coming to study English should not have support of exceptional circumstances; collector should investigate; can not change vocation and remain indefinitely. July 10, 1900.
- Teacher.**—To teach Chinese children art of reading and writing Chinese establishes status of "teacher;" facility of evasion should not influence officer in particular cases. Feb. 7, 1901.
- Trader.**—"Trader" producing section 6 certificate should be landed; neither a "merchant" nor a "laborer" definition. May 28, 1898.
- Transfer of Incoming, from Vessel to Hulks.**—It is not permissible to transfer such passengers from one hulk to another before examination. June 5, 1888.
- Transit Bonds.**—Penalty of transit bonds may be increased. May 4, 1899.
- Transit Permits.**—Transit permits may be refused to Chinese who first try to gain admission here. Sept. 21, 1900.
- Transportation Charges.**—Where a Chinese was forcibly put on wrong steamer, the United States should pay the transportation charges. Oct. 6, 1893.
- Wife and children of native-born citizen** should be landed. Oct. 18, 1900.

CHINESE—Continued.

Wife.—Wife—not entitled to return, her husband, a merchant, remaining in China.
(*See Merchant*, Mar. 6, 1903.) Mar. 19, 1898.

Same.—Of Chinaman residing here prohibited. July 26, 1890.

Same.—Of interpreter excluded, though her husband resides here and was formerly a merchant. Mar. 14, 1899.

"Within United States"—**Meaning.**—Meaning of "within United States;" power of collector to return Chinaman not entitled to come.

Apr. 10, 1894; May 15, 1894.

Witnesses—Landing.—Excluded, can not be landed to testify as a witness.

Feb. 26, 1896.

Same—When Required.—Witnesses other than Chinese required only in case returning merchant, and Chinamen are competent in cases of wives and children, but collector not bound though uncontradicted. June 1, 1900.

CIGARS.

Definition. *See Words and Phrases.*

CIGARETTES.

Definition. *See Words and Phrases.*

CIRCUIT COURT OF APPEALS.

Clerks' Returns.—Clerks of, should make returns; such returns should receive an "administrative examination;" entitled to additional salary, etc.

Oct. 26, 1897.

CIRCUIT COURTS.

Jurisdictional Limit—United States.—The circuit court's jurisdictional limit of \$2,000 does not apply to the United States when plaintiff.

(*To U. S. Atty., N. J.*) July 29, 1897.

CIRCULAR.

Fraudulent—Punishment for Issuing.—There is no statute punishing persons for issuing a false circular in relation to steamboat inspection on wholly intra-state waters. May 31, 1888.

CITIZENSHIP.

Alien Laborer.—Status of a discharged alien laborer who has filed papers for citizenship. Jan. 16, 1892.

Cancellation of Naturalization.—There is reason to believe that a suit may be maintained to vacate naturalization papers issued by a State court and founded upon false testimony. The proceedings to obtain a naturalization judgment are ex parte and involve no issue, and it is doubtful if the rule that a matter once adjudicated between parties should stand applies.

(*To U. S. Atty., No. Ala.*) Dec. 21, 1904.

Child Born in the United States.—A child born in United States of alien parents is a citizen, except. Oct. 16, 1889.

Children.—Citizenship of child born while alien mother under investigation as to right to land. Mar. 4, 1890.

Same—Of Aliens.—Children born here of aliens and taken abroad by parents who are not permitted to return have same status as father until majority at least, and should be sent back. Feb. 23, 1899.

Same—Of Expatriated Parents.—Where parents abandon domicile in United States, children liable to exclusion until majority; abandonment of domicile erroneously assumed in case of February 23, 1899, *supra*. May 18, 1901.

Chinese Children.—Children born in the United States of Chinese parents are citizens thereof. June 15, 1895.

Feb. 20, 1897.

CHINESE—Continued.

Chinese Descent—Evidence.—A native-born person of Chinese descent is not required to procure registration papers. June 20, 1895.

Chinese of Hawaii.—Chinese citizens of Hawaii are not citizens of United States. Sept. 1, 1900.

Corporation. Sept. 27, 1893.

Same—Importation of Lumber.—A corporation of New York is not a citizen of the United States in a political sense, and is not entitled to import free lumber the produce of Maine forests. Mar. 4, 1886.

Defining. May 23, 1894.

May 24, 1898.

Aug. 3, 1898.

Expatriation.—American who becomes a citizen of Canada expatriates himself and is an alien within immigration laws. May 17, 1897.

Federal—Pilot Convicted of Crime.—A pilot who has been convicted of crime, but has taken an appeal, is not ineligible for that office so far as Federal citizenship is concerned. Nov. 4, 1892.

Fishermen.—The question whether residents of Canada and sons of Americans are citizens of the United States would not affect the inquiry whether fish caught and sold by such persons to American fishermen are entitled to free entry. Mar. 1, 1887.

Naturalization of Chinese.—Naturalization papers issued to Chinese are void. June 5, 1894.

Porto Ricans.—Porto Ricans not citizens of United States. June 8, 1900.

Residence Abroad.—Thirty years' residence abroad may be accepted as an intention of expatriation. May 9, 1891.

Son of Naturalized Father.—A person whose father was naturalized when the son was 16 years old is a citizen. (To U. S. Atty., E. Tex.) June 26, 1890.

CITY.

Definition. See Words and Phrases.

CITY ORDINANCES.

Applicability of, to Federal Buildings. See Public Buildings.

CIVIL LIABILITY. See Pardon.**CIVIL SERVICE.**

Appointments—Under War-Revenue Act.—Rules and regulations apply to temporary appointments under war-revenue act. June 15, 1898.

Same—Without Examination. See Bureau of Statistics.

Classified—Departmental and Civil-Service Rules.—If the Treasury regulations limiting the age of applicants for "minor appointments" and "employees" in the customs service refer to places outside of the classified civil service, there is no conflict between the Treasury and civil-service rules.

July 29, 1885.

Examination—"Principal Clerk."—A "principal clerk" at \$2,000 per annum in the Office of the Supervising Architect of the Treasury may be appointed without examination. Mar. 8, 1886.

Promotions—Examinations.—Certain clerks having entered the service through competitive examination may be promoted without further examination.

Aug. 24, 1886.

Violations by Government Officers.—Upon facts submitted persons named have violated the law in furnishing questions, etc., soliciting contributions; no penalty provided. May 3, 1901.

CLAIMS.

- Acting Assistant Second Engineer.**—Claim of William L. Orr for services as acting assistant second engineer, United States Navy, from 1863 to 1865, not established. Dec. 19, 1900.
- Action Upon, After Claimant Appeals to Congress.**—The Secretary should not act after claimant has appealed to Congress. Sept. 7, 1892.
- Against Estates—Time for Filing.**—If the estate of a deceased debtor of the United States has not been distributed, it is suggested that suit may be brought against the representative thereof, notwithstanding time for filing claims has expired. (To U. S. Atty., W. Wis.) Dec. 20, 1909.
- Against United States—Limitation.**—Of British subject for property taken during the war not having been filed within time provided by treaty is barred; State Department has no jurisdiction. June 5, 1897.
- Same—Libel or Attachment.**—Can not be enforced against United States by attachment in suits in rem. June 5, 1897.
- Agent—Misrepresentation.**—Person buying and selling soldiers' claims; sharing in discount; representing himself as an attorney at law, and "Government's claim agent, and under bond to practice before departments," not punishable under Federal statutes. Dec. 31, 1900.
- Alabama Claims.** See Payment, this title.
- Amount Adjudged by the Court.**—Where the court fixes a warehouseman's charges and he is paid out of money received in compromise of the Government's claim against the merchandise, he can not be paid more. July 6, 1885.
- Assignment of.** See Assignments.
- Attorneys—Appointment.** See Attorneys.
- Attorneys' Fees.** See Attorneys; Fees.
- Collection—Employment of Agent or Attorney.**—In 1858 the Secretary probably had authority to make a contract for the collection of a debt due the United States, but it is otherwise now. The attorney may employ attorneys and counsellors. Feb. 8, 1889.
- Commission for Collecting.**—There is no authority to pay commissions for collecting claims of the Government, except as provided by section 3755, R. S. May 25, 1881.
- Compromise of Claims of the Government.** See Compromise.
- Conflicting.**—Digest of decisions relating to conflicting claims to moneys in the Treasury. (Brief.) May 3, 1905.
- Consideration after Disposal by Court.**—The Secretary of the Treasury should not entertain a claim after it has been disposed of by the Court of Claims. June 16, 1886.
- Contracts for the Collection of Judgments.** See Judgments.
- Court's Decision Establishing General Principle.**—The decision of the Court of Claims in one case should not establish a general principle to govern others. Jan. 25, 1882.
- Credits not Allowed by Accounting Officers.** See Suits.
- Customs Cases.**—Payment of claims by the Government in discontinued customs cases. Aug. 18, 1887.
- Damages Account Collision with Government Vessel.**—Submission to Court of Claims. See Court of Claims.
- Depositing Fund in Bank Pending Order of Distribution.**—The Secretary of the Treasury has no legal or justifiable authority to deposit with Government depositaries or other banking institutions, as requested by the Court of Claims, a fund appropriated by Congress to pay judgments of said court in favor of certain Indian tribes, but which is held for further orders of the court as to the amount to be paid individual members of the tribes. June 13, 1907.
- Disbarment of an Attorney.** See Attorneys.

CLAIMS—Continued.

Drafts, Delivery of.—The Comptroller must deliver drafts to the attorneys qualifying under the rules of the Secretary. Sept. 24, 1883.

Same—Same. Oct. 20, 1885.
Mar. 29, 1886.
May 21, 1886.

Same—Same.—It is legally competent for the Treasurer to transmit drafts in payment of Alabama awards directly to claimants. Mar. 14, 1887.
May 12, 1887.

Same—Same.—Power of attorney may be ignored and drafts to pay appropriations by Congress to individuals may be sent directly to claimant. Mar. 29, 1887.

Same—Same.—Draft may be delivered to receivers of litigating attorneys if indorsed by executors of claimant's estate. June 23, 1902.

Same—Same—Litigating Parties—Fees.—Draft should not be delivered to receivers in suit against administratrix of claimant, said receivers being attorneys for litigating attorneys; amount due attorneys may be paid them; or all parties should get together. June 27, 1902.

Modifies above letter as to fees, and suggests payment to claimant of amount over and above fees. June 30, 1902.
July 11, 1902.

Same—Same—Same.—Draft in McLaughlin & Co. claim should not be delivered to attorneys of record in face of injunction at instance of litigating attorney and creditors. July 19, 1902.

Same—Same—Same.—Modifies above letter as to payment to certain parties; interest of one partner who is indebted to United States should be withheld. July 29, 1902.

Employee.—Application of withheld wages of dishonest employee to claim against him. May 5, 1893.

Fees of Attorneys. See Attorneys; Fees.

Final Adjudication.—A claim for "impressment" of a steamer during the war should be adjudicated by the Third Auditor and Second Comptroller. Jan. 12, 1883.

"Fiscal" or "Money" Claims.—"Money" or "fiscal" claims embrace any claim of the United States to money under any statute which provides that a certain sum shall be "forfeited and paid" for the commission of a certain act, particularly where such forfeiture is the sole punishment. Mar. 8, 1909.

Indemnity for Claim Paid by the Government.—The United States has a right of indemnity against a coal company for failure to load a ship as agreed, on account of which the owners of the ship recovered damages from the Government. (To Sec. Navy.) Oct. 19, 1907.

(To Sec. Navy.) Oct. 25, 1907.

Indian Depredation.—Mode of payment. Oct. 15, 1892.

Informer's Share of Amount of Set-Off.—An informer who obtained judgment is not entitled to share in the amount of a set-off, as such set-off would have been made irrespective of the judgment. Aug. 10, 1887.

Infringement of Patents. See Patents.

Judgment on Counterclaim.—Motion should be made to strike out amount allowed defendant in excess of Government's claim. (To Sherman.) Mar. 2, 1880.

Liability of Government for Hired Boat.—The Government is not liable for the burning of a hired launch not due to the negligence of its officers, nor for hire since the boat was disabled. Aug. 9, 1909.

CLAIMS—Continued.

Lien of Surety.—A surety who pays a judgment of the United States against his principal does not acquire a lien on moneys due the principal by the Government. Jan. 20, 1910.

Mandatory Payments. See Appropriations.

Modifying Judgments of the Court of Claims. See Court of Claims.

National Banks—Wrongful Application by the Government of Proceeds of Bonds Held as Security.—There being an implied contract on the part of the Government to hold bonds deposited by national banks for certain purposes, a claim arising from the alleged wrongful application of the proceeds of such bonds deposited by an insolvent bank may properly be referred to the Court of Claims under sections 1059 and 1063, R. S. Aug. 2, 1905.

Payment.—Claims must be paid to the person mentioned in the act for relief. (To Aud. P. O.) May 4, 1896.

Same—Alabama Claims.—It is legally competent for the Treasurer to transmit drafts directly to claimants. Mar. 14, 1887.

May 12, 1887.

Same—Same—Duty of Secretary of the Treasury.—The Secretary of the Treasury is made a disbursing officer for the fund and is not a trustee; and an assistant secretary may do whatever the Secretary may do in the matter. Mar. 14, 1887.

May 12, 1887.

Same—Attorney's Fees—Lien.—An attorney who represented a claimant for about 10 years and until about the time of the allowance of the claim should be given the warrant in payment of the claim. May 25, 1899.

Same—Attorney's Interest and Delivery of Draft.—Bigley coal claim. Contract with attorney should be recognized, and latter has vested interest before creditors of former, and draft should be delivered to attorney's representative.

Apr. 8, 1899.

Same—Attorney not Showing Power.—Where attorney does not produce power, draft should be held and opportunity given to show right. May 26, 1899.

Same—By Consent of Litigants.—Where mandamus proceedings have been dismissed and court, with consent of the parties, appoints receivers, the Secretary of the Treasury may comply with court's order. Feb. 12, 1910.

Same—By Secretary of the Treasury—Cotton.—There is no statute or appropriation which authorizes the payment of claims for cotton burned by the Army.

July 19, 1886.

Same—By the United States as Stakeholder to Defendants, Receivers, Appellees, etc. (Brief.) Aug. 6, 1906.

Same—Contending Attorneys—Delivery of Drafts.—In case of litigation between attorneys representing claimants before the department as to fees, drafts should be delivered to the respective payees directly instead of retaining the same or delivering them to a receiver to await the close of the litigation.

May 9, 1885.

Same—Same—Delivery of Warrants.—Where two attorneys contend about representing joint claimants, upon filing of powers of attorney by each and notice not to pay to the other, warrants for half amount should be sent each.

Apr. 5, 1899.

Same—Same—Same.—The delivery or nondelivery of a warrant drawn in favor of the claimant to an attorney appointed before the allowance of the claim is a matter which may be left to the discretion of the department.

July 5, 1910.

CLAIMS—Continued.

Payment—Contending Attorneys—Injunction.—Where a restraining order was issued against some of the attorneys whose compensation had been fixed by the Court of Claims in a certain suit there would seem to be no objection to the Treasury Department paying those not mentioned in the bill or order.

(To U. S. Atty., D. C.) Sept. 8, 1908.

(To Gordon.) Sept. 8, 1908.

(To Sec. Treas.) Sept. 10, 1908.

Same—Same—Same—Effect of.—As to the effect of injunction, etc., restraining or directing the payment of moneys in the Treasury. (Brief.) Mar. 22, 1905.

(Brief.) May 3, 1905.

(Brief.) May 24, 1905.

Same—Same—Litigation over Fees.—In the case of litigation in the supreme court of the District of Columbia between attorneys over fees to be paid out of an appropriation to satisfy a judgment of the Court of Claims the Treasurer of the United States may safely pay such attorneys as by consent of all the parties the court decrees may receive the amounts due them. July 13, 1906.

Same—Same—Where Restrained in Part.—Where an injunction issues to restrain the Treasurer from paying part of a judgment obtained in the Court of Claims it is apprehended that the balance may be safely paid to the judgment creditor.

Sept. 8, 1904.

Same—Same—Claimants and Attorneys Litigating.—To whom drafts should be sent.

Oct. 20, 1885.

May 21, 1886.

(2) Sept. 3, 1886.

May 27, 1899.

Same—Same—Claimants Contending Among Themselves.—Where an appeal has been taken in a suit between contending claimants, the fund should be held in the Treasury until a final decree has been made.

(See 1 Op. A. G., 681, 684.) June 29, 1909.

Same—Same—Claimants Litigating.—The receiver of the claimant in New Jersey has no rights making it the duty of the Secretary to pay the claim to him; if he did it would be an acquittance; there being no injunction to pay the claimant or his heirs, the Secretary may pay him or them.

Dec. 29, 1893.

Same—Same—Consent of Litigants.—Where the interested parties acquiesce in a decree of the court directing that payment be made partly to the claimant and partly to a receiver to await the further orders of the court, the Secretary of the Treasury may comply with such decree.

June 4, 1909.

Same—Same—Defendant in Suit to Enjoin Failed to Perfect Appeal.—Where appellant was denied an injunction by the lower court to prevent the payment of a fund in the Treasury to a conflicting claimant, and upon taking his appeal refused to file a supersedeas bond conditioned for the payment of all damages, the fund in controversy should be paid to the appellee.

Nov. 1, 1906.

Same—Same—Dispute Between Client and Attorney.—The Secretary may send a draft payable to claimant for part of a claim sufficient to cover the attorney's fee to the attorney in order that any controversy between them may be settled by the courts.

May 15, 1889.

June 29, 1889.

Same—Same—Dispute With Client.—The Secretary of the Treasury may send a draft payable to the claimant for part of the claim sufficient for the attorney's fee to the attorney in order that any controversy between them may be settled by the courts.

May 15, 1889.

CLAIMS—Continued.

Payment—Contending Attorneys—Injunction.—Payment may be made pending injunction proceedings; officers of the Treasury Department are not amenable to mandamus or injunction. Dec. 1, 1893.

Same—Same—Same.—The officers of the Treasury in matters not simply ministerial are not amenable to injunction or mandamus, and while the Secretary may pay a claimant who has been enjoined from receiving, it would not be proper to do so. Dec. 19, 1893.

Same—Same—Nonresidents.—Where unserved nonresident beneficiaries of a fund appropriated by Congress and the Secretary of the Treasury have been made defendants to a suit in the District of Columbia, to enforce an alleged claim against said fund, payment thereof should be withheld by the Treasury until the suit is disposed of, although no injunction was granted or receiver appointed. Feb. 8, 1906.

Same—Same—Parties Litigating—Receiver Appointed.—Where a nonresident beneficiary of an appropriation by Congress and the Treasurer of the United States have been made defendants in a suit in the District of Columbia to enforce an alleged claim on said fund, and a receiver has been appointed, it would not be safe to ignore the receiver and pay the beneficiary, but the money should be held in the Treasury for the present. Mar. 8, 1906.

Same—Same—Paying Fund to Bank Pending Litigation Between Claimants.—Where all the parties to a suit have appeared in a court having jurisdiction, and consented to an order thereof that the fund in litigation in the Treasury be transferred to a bank paying interest, it would be safe and proper for the Secretary of the Treasury to comply with such order. Apr. 6, 1907.

Same—Same—Principal and Agent Litigating.—Where question between principal and agent as to disposition of warrant has been taken into court, it should not be delivered to either, pending controversy. Oct. 31, 1902.

Same—Same—Receiver.—A fund in the Treasury should not be turned over to a receiver appointed by the courts of the District of Columbia in a controversy between the claimant and his attorneys until proper jurisdiction is had of the defendant in such suit. Mar. 22, 1905.

Mar. 25, 1905.

Same—Same—Refusal of Court to Enjoin.—The mere refusal of the courts to award a preliminary injunction prayed by the complainant in a bill setting up an interest in a fund in the Treasury does not make it safe for the Government to deliver the subject matter of the suit to the defendant.

(To McKenney & Flannery.) Sept. 25, 1906.

Same—Same—Release of Part from Injunction.—Where the court, having all the parties before it, decrees that a part of the sum in controversy, which is now in the Treasury, be discharged from a previous rule enjoining payment, there is no reason why a warrant should not now be issued to the persons named in the appropriation for such part. Mar. 26, 1906.

Same—Filing Bond.—Legal representative deceased claimant must file certified copy of his bond, as required by the act of May 27, 1902. June 23, 1902.

Same—For Infected Virus Withheld or Destroyed.—No opinion can be expressed by the solicitor as to the validity of the claim of the manufacturer of infected virus withheld from market, having no jurisdiction thereof, or whether the destruction of the virus would "further validate the claim." Compensation for slaughtered diseased animals referred to. Aug. 18, 1909.

Same—In Cases Similar to One Decided by Court.—It would be legal and proper for the Secretary of the Treasury to follow a decision of the Court of Claims in a case not appealed from in adjusting other similar cases. Aug. 7, 1886.

CLAIMS—Continued.

Payment—Of Fees to Attorney—Claimant can not be Found.—A payment of fees to an attorney may be made when the claimant can not be found. Dec. 16, 1893.

Same—Of Part.—The Court of Claims having entered judgment in an Indian deprecation case in favor of claimant's attorney for part of the claim (26 Stat., 854), the Secretary of the Treasury may pay said attorney, upon the plaintiff in an injunction suit against the claimant and the attorney properly disclaiming any interest in the attorney's judgment. June 14, 1904.

Same—Pending Appeal.—Payment by the Treasury of a judgment of the Court of Claims pending an application to the Supreme Court of the United States for the allowance of an appeal. (Brief.) Aug. 4, 1906.

Same—Remedy when Secretary Refuses.—Remedy of a claimant when Secretary of the Treasury refuses to issue a pay warrant. (Brief.) Apr. 4, 1905.

Same—Stoppage of Treasury Warrant.—Where Treasury warrants have been delivered to a number of beneficiaries and passed into the hands of innocent holders, it is not seen how payment could be stopped; otherwise where the warrants are still in the possession of the beneficiaries or their attorneys. Aug. 3, 1906.

Same—To Attorney.—Drafts for the payment of moneys appropriated by Congress in pursuance of the recommendation of a department, and included in its estimates for 1908, may be delivered to an attorney duly appointed by the claimants, the case not being governed by Department Circular No. 94 of 1890. May 24, 1907.

Same—Same.—Payment of a Court of Claims judgment to an attorney appointed by the judgment-creditor company which is in the hands of a receiver in bankruptcy would not be justifiable although such attorney may have a lien entitling him to priority for his fee. July 5, 1904.

Same—To Partnership.—Where interest of partner in claim allowed firm exceeds amount he offers to compromise individual liability, offer may be deducted from claim, and balance paid to partner as surviving partner. Jan. 21, 1903.

Same—To Receivers.—Payments should not be made to receivers, as there has been no final decision on that point. Feb. 11, 1901.

Same—Same.—A draft may be delivered to a receiver appointed in a creditor's suit, where the court had jurisdiction of defendant and he appeared. May 25, 1904.

Same—Same.—Where the court appoints receivers of a fund in the Treasury, by consent of all the parties to the suit, payment may be made direct to such receivers. Aug. 13, 1909.

Same—Same—In Suit Against Nonresident Contestant.—A debt due by the United States, not being "property within the District of Columbia," jurisdiction by District of Columbia courts can not be had of a nonresident defendant by publication, and a Treasury warrant therefor should not be delivered to a receiver. Mar. 31, 1905.

Same—Same—Transfer.—Payment by the Secretary of the Treasury of a claim to a receiver as a transfer by operation of law. Section 3477, R. S. (Brief.) May 24, 1905.

Same—Same—Where All Parties Agree.—Where in a controversy in the courts of the District of Columbia over a fund in the Treasury, all the parties are before the court and agree that such fund be paid to a receiver, there is no reason why payment may not be made accordingly. May 2, 1906.

Same—To Trustee in Bankruptcy.—It is doubtful whether the Secretary of the Treasury may lawfully deliver warrants in Indian deprecation cases to a trustee in bankruptcy (26 Stat., 854, and 30 Stat., 566), and they should be held in the Treasury until the question is settled by a court having jurisdiction of the parties. (Attorney, District of Columbia.) June 2, 1904.

CLAIMS—Continued.

Payment—Warrants Issued Prior to Appeal.—Where warrants were issued, by the Treasury Department, in payment of a judgment of the Court of Claims, prior to the filing of an application by claimants in the Supreme Court of the United States for a mandamus to compel the allowance of an appeal, such action by the department was proper. July 31, 1906.

Same—Where Receiver Appointed.—Where a court appoints a receiver at instance of a person claiming a lien upon a draft, but the court has no jurisdiction of the property or person of the defendant, the draft should not be delivered to either the receiver or defendant. May 25, 1904.

Same—Same.—It is doubtful if the United States would be justified in delivering a draft to a receiver appointed by a court where no property is within its reach and no personal service had on defendant.

(Attorney, District of Columbia.) May 25, 1904.

Same—Within Time of Appeal.—In an exceptional case where the Secretary of War waives a right of appeal, a judgment of the Court of Claims may be paid within 90 days. Mar. 15, 1889.

Payments as Assets.—Funds received by claimant on Court of Claims judgment are subject to payment of deceased claimant's debts, same as any other asset. (To Wheeler.) May 9, 1900.

Power of Attorney. See Power of Attorney.

Presented after Compromise.—Claims for glass furnished the Government prior to and not mentioned in a compromise between the Government and the contractor on account of alleged frauds on the revenue must be paid.

Aug. 10, 1888.

Prosecuting—Retired Officer.—A retired or discharged United States marine may prosecute claims before the departments. Feb. 1, 1897.

Prosecution of, by Employees of District of Columbia.—Clerk in District government should not be allowed to prosecute claims against the United States.

Mar. 19, 1896.

Feb. 21, 1896.

Prospective Profits.—The Government can not pay prospective profits in making compensation for sinking a schooner.

Sept. 22, 1887.

Recall of Case Submitted to the Court of Claims. See Court of Claims.

Recognizing Attorneys.—Agreement with attorney to pay share of amount recovered is legal; services and disbursements by attorney creates a lien. Secretary, however, may exercise discretion as to delivery of draft. Practice of recognizing attorneys approved, except where it would be manifestly improper to send them the drafts.

May 25, 1899.

May 26, 1899.

Reconsideration of.—Claim may be reopened after settlement, to follow court decision.

Aug. 10, 1900.

Recovery of Payments Made on Fraudulent Claims.—The Attorney General only can appoint a collector to recover payments made on account of a judgment of the Court of Claims illegally obtained.

(Bellocq, Noblem.) Jan. 19, 1899.

Receiver—In Suit against Nonresident—Turning Fund over to.—The supreme court of the District of Columbia is without jurisdiction to appoint a receiver of a fund in the United States Treasury appropriated by Congress to pay a claim of a nonresident defendant where such defendant has not appeared in the suit and has only been served by publication.

July 22, 1905.

The Secretary of the Treasury is under no obligation to turn over such a fund to a receiver and should decline to do so in this case. (See 16 Op. A. G., 366.) Ib.

CLAIMS—Continued.

Receiver—Jurisdiction to Appoint.—A judgment of the Court of Claims against the United States does not constitute such "property" as will give the supreme court of the District of Columbia jurisdiction to appoint a receiver in a suit against the judgment creditor, when said creditor is a nonresident and has not appeared or been served with process. (*See* Opinions of May 25, 1904, to the Secretary of the Treasury and U. S. attorney for the District of Columbia.) (To Attorney General.) Aug. 3, 1904.

Referring to Arbitrators. *See* Arbitration.

Refund—Amounts Paid on Lands Sold by the Government.—Ferreby bought lands from United States, but not making final payment, lands reverted; act of 1891 refunded amount paid and heirs received same; Dimock now claims under certificates assigned to him; latter's claim should not be allowed.

Mar. 3, 1899.

Same.—Money paid to the United States under a mistake of law. *See* Payment.

Same—Proceeds of Captured Property. *See* Refund.

Reopening after Settlement.—The accounting officers can not reopen travel pay account after settlement. (To Bishop.) Jan. 20, 1896.

Restraining Payment.—Without commenting on the power of the court to restrain the Secretary of the Treasury from paying an award of the court of Alabama claims, it is advised that the order be observed until the court disposes of the litigation.

May 10, 1886.

Return of Money to Garnishee Bank.—The demand for the return of moneys turned over to the United States by a garnishee bank, which bank, as guarantor, was afterwards sued by the Government to recover the amount of a Treasury check forged by the garnishment debtor, should be refused.

July 9, 1906.

Right of Claimants to Change Attorneys.—An attorney prosecuting a claim on a contingent fee has a power coupled with an interest, which renders it irrevocable, and drafts should be delivered to such attorneys.

Sept. 24, 1883.

Secretary of the Treasury as Arbitrator.—The duty of the Secretary of the Treasury under an act of Congress referring to him a claim for settlement, being that of a judge or arbitrator, there is no power in a court to compel him by mandamus to give a different opinion from the one rendered. (*Parish Ice claim.*)

(U. S. Atty., D. C.) May 8, 1906.

Set-off Against Amount Due a Contractor. *See* Set-off.

Spanish—Reconsideration.—Certain Spanish claims having been considered and rejected by the Secretary of the Treasury can not be reconsidered.

Mar. 19, 1890.

Stale—Action on.—It being doubtful if Congress, under the act of July 27, 1854 (10 Stats., 311), intended that the Secretary of the Treasury should settle and adjust claims for services in the Cayuse Indian War of 1847-48 after the unexpended balance of the appropriations for such purpose had been carried to the surplus fund, and as such claims are now stale, the Secretary should take no action on the one presented.

Nov. 20, 1905.

States.—Claims of State on account of troops employed in war.

July 21, 1886.

Subcontractor or Agent.—The claim of a subcontractor (Wells-Fargo) for transporting gold under contract with United States Express Company has no foundation in law or equity.

Feb. 20, 1894.

Feb. 24, 1894.

Submission to Arbitration. *See* Arbitration.

Suits—Against United States.—In what cases the United States can be sued.

(Brief.) Jan. 27, 1906.

CLAIMS—Continued.

Suits—Presenting Claim Before.—A claimant is not obliged to present his claim to the accounting officers, nor to any of the executive departments, before bringing suit therefor. (Brief.) Apr. 20, 1905.

Same—Right to Sue United States—Jurisdiction.—Right of claimants to sue the United States; jurisdiction of the courts; examination and payment of accounts. (Brief.) Apr. 12, 1905.

Same—To Enforce Claims. *See* Suits.

Withholding Pensions to Apply to Payment of. *See* Pensions.

World's Columbian Exposition—Auditor.—Claim of James D. Butt, as auditor World's Columbian Exposition, without merit; no authority for appointment. Oct. 26, 1899.

World's Fair Commissioners—Subsistence.—Claim of James D. Butt for subsistence as commissioner World's Fair not valid, and should not be paid. Nov. 13, 1900.

Unliquidated Damages—Jurisdiction.—The accounting officers have no jurisdiction of claims for unliquidated damages, and the rejection of such claims by them would not give a court jurisdiction thereof as a counterclaim. (To Newton.) July 26, 1909.

CLAIMS COMMISSION. *See* Southern Claims Commission.

CLEARING HOUSE CERTIFICATES. *See* Certificates.

CLERKS. *See* Public Officers and Employees; Salary and Compensation.

CLERKS OF COURTS.

Compromise of Liability for Fees of Litigants. *See* Compromise.

CLOUD ON TITLE.

Idem Sonans.—A judgment against Benjamin F. would not be a cloud on the title to land belonging to Beniville F. Jan. 29, 1906.

(U. S. Atty., Ind.) Apr. 17, 1906.

Levy.—If the levy had been made the question could probably be adjudicated upon a motion to quash the levy. (To U. S. Atty., Ind.) Apr. 17, 1906.

Suit Against United States—To Remove.—It is questionable whether a suit against officers of the United States to prevent the alleged contemplated levy of an execution on the lands of one Beniville F. on a judgment against Benjamin F. is not a suit against the United States for equitable relief, and, therefore, an encroachment upon the rule that the Government can not be sued except in cases provided by statute. (U. S. Atty., Ind.) Apr. 17, 1906.

COASTAL WATERS. *See* Navigable Waters.

COAST WATERS. *See* Navigable Waters.

COAST AND GEODETIC SURVEY.

Distribution of Documents.—No authority to give Congressmen publications of, except charts. Jan. 12, 1895.

Removal of Superintendent.—Right to remove. Aug. 31, 1885.

Transfer of Property to National Museum. Oct. 27, 1887.

Weights and Measures.—The survey may adjust State standards. Dec. 28, 1895.

COAT OF ARMS OF UNITED STATES.

There is no "coat of arms" prescribed by law for the United States, unless the devices on the great seal of the United States are to be regarded as such. (R. S., sec. 1793; vol. 4, Journals of Congress, p. 39.) The "shield" is not recognized by law as a coat of arms or national symbol, and a bookseller is free to use a metal reproduction of the same. (To Harris.) Feb. 3, 1906.

See also Counterfeiting.

COINAGE.

Blanks for Foreign Countries.—Silver blanks ready for coinage for a foreign country, can not be made by the mints of the United States, authority existing only for coinage "according to the legally prescribed standards and devices of such country." Nov. 16, 1885.

See also Bullion.

COINS.

Checks in Lieu of.—Checks of rubber, metal, paper, etc., to be used in lieu of change or small coins are prohibited. (To Ward & Deyron.) Apr. 19, 1881.

Counterfeiting. *See Counterfeiting.*

Defacing, Mutilating, etc.—There is no law to prohibit the taking of United States coin and making it into spoons or jewelry.

(To Townsend.) Jan. 9, 1880.

Definition of Different Kinds of Money. *See Words and Phrases; Money.*

Educational Toy Money. *See Counterfeiting.*

Experimental Pieces—Recovery—Counterfeits.—Experimental \$50 gold coins struck at the mint passing unlawfully out of possession of Government officials may be recovered by civil proceedings. Such coins would not be counterfeits, and could not be seized. Nov. 27, 1909.

Illustrations in a Dictionary. *See Counterfeiting.*

Illustrations in Numismatic Books and Journals. *See Counterfeiting.*

Legal Tender—Defaced—Punishment.—The "defaced and battered quarter dollar" submitted is not a legal tender, and the person so defacing it is liable to punishment. Nov. 23, 1910.

Making Plates of Coins. *See Counterfeiting.*

Making and Circulating Half-Cent Piece.—It would be a violation of the statutes for a private person to make and circulate a half-cent piece. Apr. 6, 1900.

Melting.—While it might be illegal to partly melt coin, there could be no legal objection to a complete fusion. Mar. 24, 1891.

Same.—There is no law prohibiting the melting of gold coins. May 29, 1900.

Mutilating.—Without fraudulent intent it would not be criminal to convert coins into ornaments by cutting, polishing, engraving, soldering, etc. Such manipulation, however, may lead to abuse and should not be authorized.

Mar. 24, 1891.

Apr. 2, 1891.

Same.—A silver dollar partially punched may be passed unless attended with fraud. Statute is against person mutilating. Aug. 20, 1898.

Same.—It is a violation of law to mutilate coins. May 29, 1900.

Same—Making Locketts.—The manufacture of locketts out of trade dollars is prohibited as a mutilation under section 5459, R. S. Dec. 5, 1903.

Same—Making Scarf Pins.—The making of scarf pins, etc., out of United States or foreign coins is prohibited. (To Vanness.) Sept. 19, 1903.

Same—Status of Slightly Disfigured.—The fact that a coin slightly disfigured, but not mutilated by indentations of rim, and seven-eighths short in weight, would be redeemed by the Government at its face value does not necessarily fix its legal-tender status, which is a matter for a court and jury. Sept. 10, 1908.

Placing "Stickers" on.—Any practice which tends to divert money from its proper use should be discouraged, but the question being hypothetical, can not be answered. (To Comp. Cur.) May 1, 1893.

Private Ownership of "Experimental" or "Pattern" Coins.—The Linderman collection of "experimental" and "pattern" coins was probably not of the kind prohibited by the regulations prior to 1887. Jan. 24, 1888.

Recovery of Unauthorized Coin. (Brief.) Apr. 7, 1910.

COINS—Continued.

Subsidiary Silver—Amount.—Outstanding subsidiary silver coins limited to 50 millions. Apr. 21, 1898.

Transportation—Postage—Risk.—The Treasury Department is not obliged to pay postage in addition to the registration fee on fractional silver coin transported by mail or to send in any other way than at the risk of the consignee.

July 10, 1908.

Same—Means of Transportation.—The requirement that at least one-half of the appropriation shall be used in transporting such coin by registered mail does not prohibit intermediate shipments by express, provided it is certain that the mail charges will amount during the whole year to one-half of the appropriation.

Ib.

Same—Silver Dollars.—The law providing free transportation of silver dollars to any part of the United States does not apply to Porto Rico. Apr. 19, 1900.

Worn—Legal Tender.—Coin from which an appreciable amount of silver has been removed by abrasion would not be a legal tender, although such coin may be redeemed at the Treasury. (To Smith.) Mar. 16, 1906.

Wrapper—Authority to Use.—Authority to use designs on wrappers around coins can be given by no officer of the Government except the Director of the Mint. (To Jenne.) Nov. 16, 1895.

See also Money; Trade Checks.

COLLATERAL SECURITY. *See* National Banks.

COLLECTION. *See* Debts due the United States; Attorneys; Agents; Judgments.

COLLEGE CURRENCY. *See* Money.

COMBINATIONS. *See* Trusts and monopolies.

COMMERCE.

Interstate and Foreign.—Citation of authorities sustaining right of Congress to regulate. Feb. 17, 1888.

Regulation Unauthorized.—A regulation of the Secretary of the Treasury not imposed or authorized by statute which would be a burden on commerce would be in excess of his authority. Apr. 24, 1905.

COMMERCE AND LABOR, SECRETARY OF. *See* Secretary of Commerce and Labor.

COMMERCIAL TREATY. *See* Customs; Reciprocity.

COMMISSIONER OF INTERNAL REVENUE. *See* Internal-revenue laws.

COMMISSIONER OF NAVIGATION.

Performance of Duties.—The Commissioner of Navigation is to perform his duties under the direction of the Secretary of the Treasury. Feb. 2, 1888.

COMMISSIONER OF PENSIONS.

Power to Appoint Officers.—Under the Constitution the Commissioner of Pensions has no authority to appoint officers of the United States. May 17, 1897.

COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

Interest in Contracts with the Government.—There is no legal obstacle to a corporation in which a Commissioner of the District of Columbia is a stockholder entering into contracts with the General Government.

(To Ludlow.) Feb. 8, 1910.

COMMISSIONS.

As to requiring bonds of disbursing officers of "commissions." *See* Bonds, surety, official.

See also Claims.

COMMITTEES OF CONGRESS. *See* Congress.

COMMON CARRIER.

- Bonding of Pacific Coast Steamship Co. as a.** Apr. 13, 1887.
Bond—Voluntary—Delivery of Goods. Oct. 20, 1893.
Liability.—As to liability of common carrier in cases of robbery and theft.
 (Brief.) Mar. 14, 1905.
- Same—For Loss of Mail.** See Postal Service.
Same—In Customs Cases. See Customs; Bond.
Same—Value Not Stated.—Not liable where value not given of goods expressed.
 Jan. 30, 1889.
Same—Value Stated.—An express company is not liable for more than amount given on goods expressed.
 June 28, 1893.
Same—Where Value of Shipment Not Given.—The Government can not recover more than the amount stated as value of a shipment by express; review of the law.
 Jan. 16, 1897.

COMMUNITY PROPERTY. See Suretyship.**COMMUTATION OF QUARTERS.** See Revenue-Cutter Service.**COMPENSATION.** See Salary and compensation.**COMPROMISE.**

- Additional or Penal Customs Duties.**—The Secretary of the Treasury has authority to remit or compromise a claim for such duties; review of the compromise and remission acts.
 May 7, 1895.
- Additional Customs Duties.**—A claim for undervaluation may be compromised under section 3469, R. S.
 May 7, 1895.
- Same.**—Power to compromise or remit penalties and forfeitures incurred under section 32, act of 1897, has been taken from the Secretary.
 Dec. 6, 1897.
 Dec. 10, 1897.
 July 8, 1898.
- Same.**—A claim for additional duty on account of undervaluation under the tariff act of 1897 can not be compromised or remitted by the Secretary of the Treasury, but the Attorney General has power to settle or dismiss it. (22 A. G., 491; 23 A. G., 507.)
 June 1, 1904.
- Same.**—Compromise of claim for additional duties. (Brief.) Oct. 3, 1907.
- Same.**—In cases for additional duties under section 32 of the act of 1897 (30 Stat., 151), where judgments could not be collected, the Secretary of the Treasury has authority to act upon compromise offers.
 Oct. 23, 1907.
 (To U. S. Atty., S. N. Y.) Oct. 24, 1907.
- Same.**—A suit for additional duties under section 32 of the act of 1897 may be compromised where the debtor is insolvent.
 Feb. 9, 1909.
- Same.**—(See also Undervaluations.)
- Agent in Charge of a Claim** is one who has given special attention to the nature, proof, and collectibility of the claim in the locality where it arose or is to be enforced, and a land agent may report on an offer of compromise accordingly.
 (To Com. G. L. O.) Apr. 3, 1909.
- Agent to Recommend—Comptroller of the Treasury.**—The Comptroller of the Treasury can not be embraced in "agent" under section 3469, R. S.
 May 8, 1896.
- Alien Contract Labor Law.**—Penalties for violations of the alien contract labor law may be compromised, but not remitted.
 Mar. 1, 1889.
- Same.**—Alien contract law penalties may be compromised, but can not be remitted.
 June 11, 1889.
- Same.**—Compromise or remission of penalties for violations.
 Dec. 15, 1892.
- Same.**—Violations of alien contract labor law; compromise or remission; not without sanction of court.
 (To Com. Gen. Immi.) Dec. 18, 1895.

COMPROMISE—Continued.

Alien Contract Labor Law—The power of the Secretary of the Treasury to compromise a suit for recovery of a penalty for a violation of the alien contract labor law is doubtful. Mar. 8, 1909.

Amending Offer—Secretary may accept less than original offer if money not covered in. Oct. 27, 1893.

Attorney General, Power of, to Compromise Cases. (Brief.) June 19, 1906.

Authority to Compromise—Congress having provided for the compromising of all claims of the Government by the Secretary of the Treasury (sec. 3469, R. S.), the Commissioner of Internal Revenue (sec. 3229, R. S.), and the Auditor for the Post Office Department (secs. 295 and 409), the Attorney General is without authority to settle cases in this way.

(Atty. Gen.) June 22, 1906.

Claims Against the Government—The Secretary has no authority to compromise a claim against the United States. Dec. 18, 1895.

Claims for Proceeds of Abandoned Timber—Where a person directed by a district attorney sold abandoned timber taken from public lands, the amount realized less compensation can not be accepted and treated as a compromise.

(To U. S. Atty., W. Mich.) Sept. 23, 1880.

Claims not mentioned in Settlement—Claims existing prior to but not mentioned in a compromise between the proponent and the Government, are not embraced therein. Aug. 10, 1888.

Classes of Cases—As to classes of cases in which and upon what considerations compromises may be made. (Brief.) Mar. 13, 1905.

Copartner—Release of Others—A settlement with one member of a firm would release the other members. Dec. 2, 1903.

Counterfeiting—Compromise of penalty imposed under section 3708, R. S.

Feb. 27, 1891.

Criminal Cases—Customs—Criminal proceedings in customs matters can not be compromised. (To Ketchum.) Feb. 28, 1898.

Same—Internal Revenue Storekeeper—Embezzlement—Such cases can not be compromised. Oct. 18, 1887.

Same—Reasons why a prosecution to impose a fine in a strictly criminal case can not be compromised. Mar. 8, 1909.

Same—Customs Proceedings—There is no statute authorizing the compromise of criminal proceedings in customs cases. (To Douglas.) Dec. 30, 1881.

Same—Same—There is no statute authorizing the compromise of criminal proceedings in customs cases. (To Douglas.) Dec. 30, 1881.

Same—The Secretary of the Treasury can not compromise criminal proceedings. June 3, 1880.

Same—Can not be compromised. July 7, 1885.

Same—Violation of law by storekeeper and gauger can not be compromised under section 3469, Revised Statutes. Apr. 29, 1897.

Same—Pension Claims Affidavits—Prosecutions for making false affidavits to pension claims can not be compromised, but consent may be given to a certain fine. (U. S. Atty., S. Fla.) Dec. 30, 1910.

Deceased Surety's Liability—Where compromise is sought of the liability of a deceased surety, it must be with the estate. Dec. 22, 1903.

Defined—The word "compromise," as used in section 3469, R. S., defined.

(Brief.) Mar. 13, 1905.

(Brief.) Oct. 3, 1907.

Deposit—Waiver of Rule—Where proponent has an allowed claim in Treasury, rule requiring deposit of offer may be waived. Jan. 21, 1903.

Dismissal of Customs Suits on Money Payment. See Suits. Jan. 11, 1883.

COMPROMISE—Continued.

Duties and Storage Charges in customs cases. Jan. 8, 1886.
Effect of Compromise of One of Two Proceedings for Same Debt.—Where a judgment on a bond for taxes is compromised, a remedy by sale of the premises for the same debt would be lost.

(To U. S. Atty., So. Ohio.) Jan. 26, 1882.

Effect of Release of One Cojudgment Debtor in Ohio.—It is doubtful in Ohio whether a compromise with a cosurety would release the others. Mar. 6, 1882.

Effect on Criminal Proceeding.—The settlement of civil liability does not defeat a criminal proceeding growing out of the same matter. June 15, 1895.

Entry of Satisfaction.—Where a claim is compromised, the direction of the Solicitor of the Treasury is sufficient authority to enter satisfaction on the court records. (To Atty., E. N. Y.) Aug. 22, 1903.

Equity of Redemption.—Compromise of equity of redemption, doubtful.

(To U. S. Atty., Philadelphia, Pa.) June 14, 1894.

Fine.—A fine imposed under the internal-revenue laws can not be compromised. June 17, 1880.

Same.—Where a defendant was only fined and not to stand committed until paid, under a statute providing for a fine of not more than \$500, or imprisonment, or both, there is no power to compromise. May 28, 1885.

Same—In Criminal Case.—A fine in a criminal case can not be compromised or remitted by the Secretary of the Treasury.

(To U. S. Mar., S. Ala.) Aug. 28, 1906.

Same—Retail Liquor Dealer.—Can not be compromised under 3469, R. S.

(13.) Mar. 14, 1886.

Same—Penalties and Forfeitures, Compromise of. (Brief.) July 3, 1906.

Same—Under Peonage Laws.—A fine imposed for a violation of the peonage laws of the United States can not be compromised or remitted by the Secretary of the Treasury. (To U. S. Atty., E. Ark.) Nov. 15, 1906.

Fiscal and Money Claims.—The "money" or "fiscal" claims that may be compromised under section 3469, R. S., embrace any claim of the United States to money under any statute which provides that a certain sum shall be "forfeited and paid" for the commission of a certain act, and particularly where such forfeiture is the sole punishment. Mar. 8, 1909.

Forfeited Recognizances.—It is not advisable to compromise the present and similar cases where there is a prospect that relief can be obtained as provided in section 1020, R. S. (To U. S. Atty., E. N. Y.) Mar. 5, 1886.

Same—Internal Revenue.—Compromise liability on bail bond given in internal-revenue case comes under section 3469, R. S. (To Stripling.) Jan. 28, 1899.

Same—Judgments.—Where there was no willful default, compromise might be made on ground that courts would probably relieve; or relief might be granted by the courts. (To Montgomery.) Apr. 4, 1910.

Same—Same—Where equities.—That a court would probably set aside such judgments would be reason to compromise.

(To U. S. Atty., N. Ala.) Apr. 15, 1910.

Forfeiture for Relanding Whisky.—A forfeiture under section 3330, R. S., for relanding whisky which had been withdrawn from a distillery warehouse for export and on which taxes had been accepted, may be compromised under section 3469, R. S., or proceedings may be dismissed by the Solicitor of the Treasury under section 376, R. S. Apr. 20, 1905.

Form of Release of One Party.—In a compromise by one surety a release by covenant not to sue is not advised, but the furnishing of a certified copy of the acceptance would be sufficient. Mar. 23, 1880.

COMPROMISE—Continued.

Good Conscience or Morals Considered.—A debt may be compromised where, although it could be collected, it would be against good conscience or morals to enforce it. (To U. S. Atty., N. Cal.) Oct. 29, 1881.

Grounds for.—A compromise can only be recommended on two grounds, viz., inability to obtain a judgment and inability to collect more than the amount offered. (To U. S. Atty., M. Tenn.) May 24, 1881.

Same.—A compromise of a forfeited recognizance judgment may be recommended on the ground that defendant may have the judgment set aside under section 1020, R. S., at any time.

(To Spl. Asst. U. S. Atty., N. Ala.) Jan. 31, 1910.

Same—Justice—Equity.—Justice, equity, and public policy, as well as pecuniary interest, may be considered. (To U. S. Atty., S. N. Y.) Nov. 16, 1893.

Same—Solvency.—There is nothing in section 3469, R. S., that would restrict its application to the mere solvency of a debtor or the collectible character of a claim. (To U. S. Atty., S. N. Y.) Nov. 6, 1893.

Hardship and Equity.—Justice, equity, and public policy should be considered. Dec. 10, 1888.

Same.—The Secretary may consider not only the pecuniary interests of the Treasury, but also general considerations of justice and equity and of public policy. June 2, 1894.

Same—Definition.—A compromise is in the nature of a voluntary arbitration, and equities and hardships may be considered.

(To Atty. Gen.) Aug. 10, 1894.

Same.—Opinion of June 16, 1894, that equities and hardships should be considered, is adhered to. Nov. 23, 1895.

Hardship can not be Considered. (U. S. Atty., D. C.) Sept. 24, 1880.

Same.—Can not be considered under Attorney General's holding.

(To McFerry.) Apr. 22, 1881.

Immigration Laws—Penalty.—Compromise of. Nov. 16, 1893.

Same—Same.—Compromise under the act of 1891. Nov. 16, 1893.

Inadequacy of Offer.—The question of what is the relation between the amount claimed and the offer can not be decided by any arbitrary standard. Fully discussed. (To U. S. Atty., S. Ill.) Aug. 3, 1882.

Indebtedness of Clerk of Court.—A claim against a defaulting clerk of a United States court involving fees of private litigants may be compromised under section 3469, R. S. (To Atty. Gen.) Dec. 7, 1910.

Indorsement of Checks for Offers.—*See* Secretary of the Treasury.

Informers Interest.—A judgment in a *qui tam* action in favor of the plaintiff, being his own absolute private property can not be compromised by the United States. June 9, 1888.

Same.—Claims in which an informer has an interest may be compromised.

(Brief.) Mar. 13, 1905.

Initial Proceeding.—An offer of compromise need not originate with the district attorney. (To U. S. Atty., D. C.) July 21, 1882.

Internal Revenue.—Internal-revenue cases after judgment only compromiseable under section 3469, Revised Statutes. Feb. 23, 1899.

Jan. 16, 1900.

Apr. 27, 1901.

Judgments.—A judgment in favor of the United States can not be remitted or satisfied except upon payment of the full amount thereof, or through compromise under section 3469, R. S., or by the court at the term at which such judgment was rendered. (To Atty., W. Tenn.) July 23, 1906.

COMPROMISE—Continued.

Judgments—Based on Fine, Penalty or Forfeiture.—The authority of the Secretary to compromise extends to judgments in civil actions for fines, penalties, and forfeitures, with noted exception. Nov. 18, 1893.

Same—Claim.—Judgments are "claims" within section 3469, R. S., and the equitable powers of the Secretary might be more strongly invoked after judgment than before. (To U. S. Atty., S. N. Y.) Nov. 16, 1893.

Same—Forfeited Recognizances.—A compromise may be effected in such cases on the ground that if sought under section 1020, R. S., the court would set such judgments aside. (To Asst. U. S. Atty., E. Okla.) July 13, 1910.

Same—Release.—No officer of the Government has power to release a judgment in favor of the United States unless it be by way of compromise in case of doubtful recovery. (To U. S. Atty., Wn. Va.) Jan. 12, 1909.

Same—Same.—A defense can not be considered after judgment and relief granted on that account by the Secretary of the Treasury or this department. Congress alone can do that in the case of a judgment rendered nearly 10 years ago.

(To Boyle.) Sept. 22, 1906.

(To Boyle.) Sept. 28, 1906.

Landing Imports Unlawfully.—The offer of the master of a vessel who incurred a penalty by landing dutiable goods without a permit, to pay the duties, comes within the remitting power of the Secretary. Mar. 11, 1881.

Lands Taken for Debts by the United States can not be released by compromise. (To U. S. Atty., W. N. C.) Jan. 27, 1909.

Law to be Considered.—The Solicitor of the Treasury in passing upon an offer of compromise is restrained by the law. (To U. S. Atty., D. C.) July 21, 1882.

Mail Importations—Knowledge of Importer.—Offer of General Electric Co., growing out of importations by mail, without payment duty, of jewels should not be accepted as importer must be presumed to have known that exporter could not pay duties. June 10, 1902.

Mutual Discontinuance of Litigation.—Settlement may be made by mutual discontinuance of litigation, and a payment. Mar. 26, 1897.

Nature of Offer.—Transfer of lands and claims to the Government by a debtor can not be taken in satisfaction of his liability, but such property may be sold by him and proceeds offered in compromise.

(To U. S. Atty., N. Cal.) Feb. 23, 1909.

Officer Within Section 3469 R. S.—A special inspector of customs is an officer who may make a recommendation on an offer of compromise. Oct. 15, 1880.

Payments—In Instalments.—An offer to compromise on the instalment plan can not be entertained. (To Douglas.) Dec. 30, 1881.

Same—Same—By Government Employee.—As no compensation can be paid a Government employee in view of section 1766 and the act of March 3, 1875, while he is in arrears to the United States, an offer of compromise payable in instalments can not be accepted. Oct. 8, 1881.

Same—Of Costs.—Where offer of compromise was silent as to payment of costs and judgment had not been rendered therefor, proponents are liable only for costs incurred by and properly taxable to them.

(To Clk. Dist. Ct. N. J.) Jan. 28, 1908.

Same—An Account of Judgments.—Amounts paid on judgment can not afterwards be considered as offers of compromise. Feb. 23, 1899.

Penalties.—Power of the Secretary of the Treasury to compromise suits for penalties discussed. Mar. 8, 1909.

Penalty of Bond.—Less than the penalty of a customs transportation bond can not be accepted in satisfaction thereof in case of breach. Apr. 27, 1904.

Penal Duties. See Additional Duties, supra.

COMPROMISE—Continued.

Penalty of Drawback Bonds.—There is no authority for a district attorney to settle claims for the penalty of drawback bonds.

(To U. S. Atty., Mass.) Feb. 9, 1880.

Same.—In view of section 3043, R. S., the legal claim of the Government can not be less than the amount stated in the bond.

(To U. S. Atty., Mass.) Feb. 24, 1880.

Penalty or Additional Duty in Customs Transportation Bond.—The additional duty or penalty provided in a warehouse transportation bond (section 3001, R. S., as amended February 27, 1877; Comp. Stat., 1880) may be remitted if the Secretary of the Treasury is satisfied there was no willful negligence or fraudulent intent, and the amount realized from a sale of the goods and a sum sufficient to make the full duties, may be accepted in satisfaction of said bond.

Sept. 13, 1904.

Same.—Where the obligor on an immediate transportation bond has failed to deliver merchandise, without willful negligence or fraud, and has paid the consignee the value of the goods, the Secretary of the Treasury may remit the value of the goods and accept the duties in compromise of the suit.

Oct. 19, 1904.

Penalty—Twenty-eight-Hour Law.—Penalty incurred by railroad for keeping animals confined prohibited time may be compromised. Sept. 10, 1901.

Same—Under Steamboat-Inspection Laws.—A penalty under section 4418, R. S., is probably not compromisable, but may be remitted under section 5294, R. S.

Oct. 15, 1895.

Power of Secretary of the Treasury.—Notwithstanding opinion of Attorney General, Secretary may exercise his own judgment. Jan. 28, 1896.

Power to Compromise.—The power to compromise claims of the United States (except internal revenue before judgment and post office) is vested in the Secretary of the Treasury by section 3469, R. S.

Such claims can not be compromised where there is no doubt of the recovery of a judgment, or their collectibility after the recovery of judgment.

(To Keliher.) July 31, 1906.

Qui Tam Actions.—It is doubtful if a judgment obtained in an action under section 3491, R. S., in which an informer has an interest can be compromised under section 3469, R. S., but such compromise is recommended. (Solicitor General is of the opinion that such a case may be compromised.)

Oct. 2, 1884.

Nov. 15, 1884.

Real Property.—The law of compromise relates only to claims of a personal nature, and not to real property, the title to which is claimed by the United States.

(To U. S. Atty., M. Tenn.) July 28, 1885.

Same—Title to.—The title of the United States to real property can not be relinquished by compromise. (To U. S. Atty., Wn. Va.) July 9, 1906.

Receipt for Amount Offered.—A receipt for the amount deposited as an offer of compromise can not be given on form presented by the petitioner, but a certificate of deposit given by the Treasurer will be furnished.

(To U. S. Atty., Minn.) Sept. 6, 1904.

Recommendation of an Agent.—Quære: Is an agent appointed to obtain information as to a fraudulent importation competent to make a recommendation under section 3469, R. S., in the case? (To Atty. Gen.) Oct. 7, 1880.

Reconsideration after Acceptance.—After an offer has been accepted and the money turned into the Treasury the amount can not be returned without legislative action. Feb. 13, 1886.

COMPROMISE—Continued.

Release of Codebtors.—The release of one of several principals does not release the others. Aug. 17, 1880.

Same—Of Codefendants—Timber Case.—The compromise with one of such defendants would not affect the liability of the others. Feb. 9, 1889.

Same—Of Cosurety—Kentucky.—In Kentucky when a judgment is taken on a bond, the relation of principal and surety is destroyed, and the release of one of the judgment debtors is a release of all. (Brief.) Nov. 1, 1905.

Same—Of Joint Debtors.—In Tennessee all the sureties to a bond would be released from liability on a judgment thereon by a compromise with one, but such release would not operate as a discharge of the principal. (Brief.) Sept. 5, 1905.

Same—Of One Codebtor.—In Alabama it is thought the release of one judgment debtor, surety on a recognizance bond, would not release his codebtors.

(Brief.) Dec. 3, 1906.

Same—Of One Codebtor—Texas.—In Texas a release of one judgment debtor will not release his codebtors. (Brief.) May 13, 1908.

Remission Under Section 838, R. S. See Remission.

Report by District Attorney.—Attorney specially in charge of a case should make the report required by section 3469, R. S. (To Atty. Gen.) Apr. 18, 1896.

Review of the Law and the opinions of the Attorneys General on the subjects of compromise and remission. May 7, 1895.

Satisfaction of Judgment not Entered—Execution. See Judgments.

Mar. 20, 1886.

Secretary of the Treasury—Authority.—As to compromise and remissions by the Secretary of the Treasury. (Brief.) Mar. 10, 1905.

Settlement by District Attorney.—There is no authority for a district attorney to settle claims for the amount of the penalty of drawback bonds.

(To U. S. Atty., Mass.) Feb. 9, 1880.

(To U. S. Atty., Mass.) Feb. 24, 1880.

Smuggling by Naval Officers.—Penal liability naval officer for illegally bringing in liquors can not be compromised, but payment of admitted civil liability may be accepted. Feb. 28, 1903.

Solicitor of the Treasury—Power to Compromise.—While the courts have recognized the power to compromise cases in the Solicitor of the Treasury, both before and after the passage of the original compromise act, yet there are grave doubts that he possesses such power.

(3 McL., 156; 365, 367; 180 U. S., 343, 351.)

(To Atty. Gen.) June 22, 1906.

Solvency and Recovery.—Cases where debtors are solvent and judgments can be recovered can not be compromised under section 3469, R. S.

(To U. S. Atty., R. I.) Mar. 24, 1909.

Strike Would not Justify.—The claim that a contract could not be fulfilled on account of the coal strike would not be a good defense to an action and would not justify a compromise of the case.

(To U. S. Atty., S. N. Y.) Feb. 8, 1905.

Suit to Recover Trust Funds.—There is no authority to compromise a suit instituted by the United States to recover funds deposited in a United States court by private litigants. (To U. S. Atty., Colo.) July 6, 1908.

Terms Changed by the Secretary.—The Secretary can not accept an offer of compromise and direct that part of the amount be returned to proponent.

Feb. 6, 1883.

Feb. 15, 1883.

COMPROMISE—Continued.

Through Consent Judgment.—If courts of equity have no power to mitigate penalty of a bond for redelivery of merchandise on account of harshness as declared in the Dieckerhoff case (202 U. S., 302), no administrative officer can consent to entry of a compromise judgment.

(To U. S. Atty., S. N. Y.) Nov. 19, 1908.

Timber Trespass Cases.—Can only be compromised under section 3469, R. S. (Attorney General's ruling.)

(To U. S. Atty., M. Ala.) Nov. 8, 1880.

(To U. S. Atty., Minn.) Jan. 22, 1881.

(To U. S. Atty., S. Miss.) Mar. 1, 1881.

(To U. S. Atty., Oreg.) May 3, 1881.

(To U. S. Atty., E. Wis.) July 22, 1881.

(To U. S. Atty., E. Wis.) Aug. 18, 1881.

Same.—The compromise of suits for damages on account of timber trespass can only be made under section 3469, R. S. (To Com. G. L. O.) Dec. 10, 1885.

Same—By Attorney General.—Timber trespass cases, as other general claims of the Government, can only be compromised in accordance with section 3469, R. S. (To Atty. Gen.) Nov. 29, 1910.

Title to Lands.—The law of compromise relates only to claims in favor of the United States of a personal character, and not to claims to real property to which the Government asserts ownership. Apr. 7, 1885.

Trust Funds.—The claim against North Carolina, on account of Indian trust funds, is not a claim of the United States in their own right, and there is no authority under section 3469, R. S., to compromise it. Dec. 3, 1885.

Trust Interests.—Where half of the proceeds of a judgment would go to the Navy pension fund, a compromise may be effected if deemed for the best interests of the Government and the fund. Jan. 23, 1883.

Undervaluations of Imports.—Undervaluations under section 32, act of 1897, cannot be remitted or compromised; if manifest clerical error, there may be a proper adjustment. Dec. 3, 1897.

Same.—Where goods are subject to forfeiture under section 32, act of 1897, the matter can not be compromised. Dec. 6, 1897.

Same—Forfeiture.—The forfeiture of goods imported in 1895 may be compromised under section 3469, R. S. Aug. 12, 1898.

Same—Same.—Where goods are undervalued more than 50 per cent, under section 32, act of 1897, and subject to forfeiture and the proceedings can be maintained, the matter can not be compromised. Mar. 4, 1899.

Same—Same.—Forfeitures for undervaluations can not be compromised, remitted, or mitigated by the Secretary of the Treasury.

(To U. S. Atty., S. Dak.) June 13, 1899.

Same—Same.—The authority given the district attorney by section 838, R. S., and section 15 of the act of June 22, 1874 (18 Stat., 186), to refrain from instituting a forfeiture proceeding when he is of the opinion that it could not be sustained, does not give the Secretary of the Treasury the right to compromise such an action; section 3469, R. S., being the only "existing law" applicable.

Mar. 27, 1908.

Same—Same.—It is doubtful, in view of section 19 of the act of 1874 (*supra*), whether the district attorney would have power to discontinue a forfeiture proceeding once begun. Ib.

Same—Same—Remission Under Section 838, R. S.—Under a liberal construction of section 838, R. S., and the practice of the department, the Secretary of the Treasury may settle a forfeiture case after proceedings commenced on the ground that public justice does not require prosecution. Nov. 17, 1908.

COMPROMISE—Continued.

Violation of Alien Contract Labor Law.—Compromise or remission.

Dec. 15, 1892.

Withdrawal of Offers.—Offers may be withdrawn before acceptance.

Sept. 25, 1900.

COMPTROLLER OF THE CURRENCY.

Appointment and Powers of Additional Deputy Comptroller.—Congress no otherwise providing, the appointment of such deputy must be made by the President; and such deputy has power to do every act his principal might do.

(To Dep. Comp. Cur.) June 13, 1908.

Building Associations—Foreign, with Offices in District of Columbia—Control.—

The maintaining of an office by the secretary of a Maryland building association in the District of Columbia merely to collect dues from stockholders—borrowers on Maryland property—is not “doing a building and loan association business” within the local statute, and the association is not under the supervision and control of the Comptroller of the Currency.

(To Comp. Cur.) July 8, 1909.

Same—Home Office in District of Columbia—Nature of Business.—An association having its home office in the District of Columbia, issuing “investment contracts” payable periodically, payments to be returned, with interest at a fixed time, loaning receipts to buy homes, etc., is doing a building association and loan business within the meaning of the act of March 4, 1909 (35 Stat., 1058), and subject to the supervision of the Comptroller of the Currency.

(To Comp. Cur.) Sept. 10, 1909.

Disqualification of a Deputy Comptroller of the Currency Through Wife's Ownership of National Bank Stock.

(Brief.) July 21, 1908.

Supervision of District of Columbia Companies.—Defining supervision and jurisdiction of the Comptroller of the Currency over trust, fiduciary, surety, and companies of like character in the District of Columbia.

Feb. 9, 1901.

COMPTROLLER OF THE TREASURY.

Agent to Recommend Compromises.—The Comptroller of the Treasury is not an “agent” within section 3469, R. S., to make recommendations on offers of compromise.

May 8, 1896.

Delivery of Drafts to Attorneys.—The Comptroller is required to follow the rule of the Secretary as to the proper attorneys to whom drafts may be delivered.

Sept. 24, 1883.

Duties as to Opinions.—Section 8, act July 31, 1894, provides that the Comptroller of the Treasury shall give opinions to the heads of departments and disbursing officers upon questions involving the payment of money, and there is no appeal to him from the opinions of the Solicitor of the Treasury.

Dec. 19, 1895.

Requests for Opinions by the Secretary of the Treasury.—Questions of construction of the Constitution, in cases pending in the department, are to be, and questions of law may be, submitted to the Attorney General; questions of law, and of mixed law and fact, whether cases pending or not, may be submitted to the Solicitor of the Treasury, and “advance decisions” on questions involving the disbursement of public moneys may be requested of the Comptroller of the Treasury. Opinions of the Solicitor of Internal Revenue or bureau law clerks should not be requested by the Secretary.

May 21, 1909.

See Accounts.

CONCURRENT RESOLUTION.

Force of Concurrent Resolutions.

(Brief.) Feb. 1, 1908.

CONDEMNATION.

The Right of the United States to Condemn State or Municipal Property for Public Use. (Brief.) Jan. 24, 1907.

See also Eminent Domain.

CONFEDERATE CANNON.

Title to Abandoned Confederate Cannon. *See* Abandoned Property.

CONFEDERATE CURRENCY.

Dealing in.—Dealing in Confederate currency is not forbidden. Apr. 27, 1899.

CONFEDERATE PROPERTY.

Recovery of—Contracts for.—The Secretary of the Treasury may contract for the recovery of Confederate property. Apr. 25, 1898.

CONGRESS.

Act of—Correcting Punctuation.—Do not know of any tariff act having been withdrawn and reprinted on account of misplaced comma, etc., but the parenthesis in paragraph 362 of the act of 1890 was subsequently changed.

Mar. 30, 1910.

Authority of Committees to Require Attendance of Department Witnesses.—A congressional committee has authority to send for "Treasury persons and papers," in view of sections 101, 102, and 248, R. S. Nov. 26, 1909.

Force of Concurrent Resolutions. (Brief.) Feb. 1, 1908.

Member of—Officer of the United States.—A Member of Congress is not an officer of the United States. June 21, 1888.

Same—Surety on contractor's bond. Sept. 26, 1885.

Same—Withholding Salary on Account of Suretyship.—The salary of a Member of Congress who is indebted to the United States as a surety for a defaulting postmaster can not be withheld. June 21, 1888.

Recess.—Adjournment over Christmas holidays is a recess. Dec. 21, 1901.

The Means Provided by Congress must alone be pursued. Apr. 6, 1910.

Trusts and Monopolies.—Power of Congress to regulate trusts and monopolies. (Brief.) Jan. 12, 1905.

CONSANGUINITY. *See* Relationship.**CONSPIRACY.**

Conspiracy in Restraint of Trade. *See* Trusts and Monopolies.

Conspiracy to Injure or Oppress Citizens in Exercise of Civil Rights, section 5508, R. S. (Brief.) Nov. 12, 1907.

CONSTITUTION.

Congress—Recess.—Adjournment of Congress over Christmas holidays is a recess. Dec. 21, 1901.

"Due Process of Law."—The taking of a surety's property through distress is not without "due process of law." (To U. S. Atty., M. Tenn.) Apr. 21, 1908.

Officer Qualifying after Recess of the Senate.—Officer appointed during recess of Senate may qualify and hold under such appointment, notwithstanding confirmation for term before fully qualified. Dec. 19, 1898.

Power of Congress to Legislate over Territories.—Congress has power to legislate over a Territory, and the act prohibiting the introduction of liquors into Alaska is constitutional. June 15, 1896.

Power over Quarantine.—Power was given to Congress to legislate in relation to quarantine under the authority to regulate commerce. Sept. 25, 1894.

Right of United States to Sue a State.—United States may sue a State, and United States Supreme Court has jurisdiction. Dec. 17, 1896.

Aug. 7, 1899.

The Exercise of a Ministerial Power, under an Unconstitutional Statute.

(Brief.) Nov. 4, 1900

CONSTITUTION—Continued.

Uniform Taxes.—Tax on salmon taken and canned in Alaska would be unconstitutional. Feb. 16, 1895.

Unreasonable Search.—Intercepted letters of Chinamen should not be opened. Sept. 20, 1895.

See also Constitutions and statutes construed and cited at the end of the digest.

CONSULAR OFFICERS.

Compensation for Performing Customs Duties. *See* Salary and Compensation.

CONTAGIOUS DISEASES.

Removal of Infected Person from One State or Territory to Another.—The Secretary of the Treasury can not make a regulation to remove a person with a contagious disease (leprosy) from the place of development to the State of his legal residence. Sept. 28, 1908.

Same.—The Secretary of the Treasury may make a regulation permitting transportation for treatment of a leper from one State or Territory to another under proper supervision and with consent of the authorities of the State of destination. The law is not construed, however, to permit such transportation through an intermediate State without its consent if laws or regulations thereof forbid. June 16, 1909.

Same.—The amended regulation providing that a person with a contagious or infectious disease may be carried through any State or Territory "with the necessary consent of the proper health authorities" may lawfully be promulgated in harmony with section 3, act of February 15, 1893 (27 Stat., 450). June 22, 1909.

CONTEMPT OF COURT.

Fine—Disposition of.—The right of the Government to have a fine imposed for contempt of court paid into the Treasury of the United States should be raised before the court and judicially determined.

(U. S. Atty., Mont.) Feb. 3, 1906.

CONTINGENT INTEREST. *See* Will.**CONTRACT LABOR.** *See* Alien Contract Labor Law.**CONTRACTOR.**

Extra Work—Compensation.—A contractor can not be paid for extra work caused by conditions of which he knew before commencing the work.

May 10, 1889.

See also Postal Service.

CONTRACTS.

Acceptance of Work—Fraud—Liability.—General rule is that contractors are released upon final inspection and acceptance of work, unless fraud, as concealment of defects; poor materials and bad work not of themselves fraud. Superintendent liable. Feb. 26, 1900.

Additional Work—After Dissolution of Contracting Firm.—Additional work under a contract with a firm after one of the partners has withdrawn should only be made with his consent, as otherwise he would probably be relieved of all liability. Nov. 17, 1910.

Same—Extra Compensation.—Where additional repairs are made on a vessel, within the terms of a contract providing for such work and that all docking will be at the expense of the contractor, no extra compensation should be allowed for prolonged dockage. Jan. 16, 1908.

Advertising—Exigency—Lighthouses.—The Lighthouse Board can not by its agents determine when a public exigency exists, but the Secretary of the Treasury, or the board with the approval of the Secretary, may do so.

Dec. 5, 1885.

CONTRACTS—Continued.

Advertisement—When Necessary.—Material which can be procured by advertisement should be contracted for as required by section 3709, R. S.; otherwise, where articles have to be bought abroad. Nov. 22, 1893.

Aliens Contracting with the United States.—There is no general law which requires that Government contracts shall be let only to citizens of the United States, but inconvenience in case of failure would probably be considered.

Oct. 19, 1908.

Alteration—Effect on Liability of Sureties.

Oct. 5, 1894.

Same—Installation of Machinery.—Where under a contract machinery was to be built and put into a revenue cutter at a certain place upon completion of the hull, it would be a material alteration of the contract affecting the sureties to permit such machinery to be put into the uncompleted hull at another place.

It would presumably not be deemed material, however, to so install a portion of the machinery if the hull contractors assume any risk resulting therefrom and the machinery contractors take the risk of the machinery as a whole being unsatisfactory when completed at the place named in the contract.

Dec. 27, 1905.

Same—In Proposal Connected with Bond.—A proposal for carrying the mails, although printed on the same sheet of paper with the bond to secure due performance of the contract, is a separate instrument, and any alteration therein is not an alteration of the bond.

(To U. S. atty., Wn. Va.) Mar. 11, 1907.

Same—Same—Investigation Before Acceptance—Release of Sureties.—Where a bond with a material alteration on its face is presented to the Government, it may be that the burden is on the Government to ascertain when and by whom the alteration was made, and that the sureties are released if the alteration was made by the principal alone and the Government accepted the bond without making the necessary inquiry. Ib.

Same—New Clause in Second Contract not an.—A new provision in a second contract entered into upon default in the first would not be an "alteration" of the first contract, but might make the two contracts so different as to be useless as a measure of damages.

(To U. S. Atty., E. La.) Jan. 30, 1908.

Same—Legal Effect.—A new clause in the second contract providing that no prior inspection, payment, or act of the Government should be construed as a waiver of its right to reject defective work or material does not make the second contract more burdensome than the first, as it does not operate a difference in the legal effect of the two instruments.

(To U. S. Atty., E. La.) Ib.

Annulment.—If a receiver does not complete a contract himself, or assign it as he may, then contract should be annulled and excess prices charged to contractor. Failure of contractor would of itself justify annulment.

Dec. 10, 1903.

Same—Customs Cartage.—The contract for cartage at Chicago may be annulled for good and sufficient cause.

Feb. 21, 1898.

Same—Same.—Contract for cartage at Chicago may be annulled for good and sufficient cause. Transfer by contractor a good cause.

Feb. 24, 1898.

Same—Mistake of Contractor.—Some white-ash coal having been accepted as part of contract calling for red-ash, it is not advisable for Government to be contentious about balance, but there is no authority to allow contractor to withdraw bid after its acceptance.

Aug. 25, 1896.

CONTRACTS—Continued.

Annulment—Sufficient Cause.—Removal of immigration service from Ellis Island on account of fire sufficient cause for annulling contract for ferry service.

June 21, 1897.

Same—Supplies—Reletting Without Advertisement.—Where a contract provides that upon default it may be declared null and void, it may be annulled, and if the penalty therein is reasonable and there is an emergency a new contract may be made without readvertisement.

Dec. 31, 1910.

Same—To Enter into Another.—Existing contract can not be annulled merely because new one may be made for less compensation; meaning of word "service;" mail contract in Boston.

(To Aud. P. O.) Apr. 8, 1896.

Anticipating Appropriation.—Lease on condition of an appropriation by Congress valid.

Sept. 25, 1897.

Apportionable Contract.—Building destroyed by fire before completion; contractor can not be required to complete work and not entitled to damages; payments made can not be recovered; payments should be made for work done, including 10 per cent withheld.

Sept. 13, 1895.

Arbitrator's Right to Determine Law Question—"Approximately."—Where the specifications provided that the officer in charge of the work should be the interpreter of the true intent and meaning of the drawings and specifications, he has no authority to construe the word "approximately" therein so as to increase the cost of the work.

(To U. S. Atty., D. C.) Aug. 9, 1910.

Assignment of. See Assignments.

Authority to Make.—No person can make a valid contract in behalf of the United States unless expressly or impliedly authorized by statute to do so.

(To Vining.) Sept. 26, 1904.

Bid—Failure—Next Lowest.—Where maker of accepted bid becomes unable to fulfill contract, it may be given to next lowest bidder.

June 29, 1895.

Same. See also Proposals.

Breach—On Part of Government.—Where failure on the part of the contractor is inevitable.

(To Ellinwood.) Aug. 15, 1895.

Same—Furnishing According to Sample and not Specifications.—A contractor furnishing flannel according to a sample he submitted, but different from the specifications and order, has broken his contract and may or may not be required to furnish further supplies.

Oct. 10, 1910.

Carrying Money—Excess of Appropriations.—Such contract is not in contravention of sections 3679 and 3732, R. S., as it is merely for services which the other party may or may not be called upon to render, and there is no liability until the service has been performed.

July 22, 1910.

Same—Not Exclusive.—The provision of the contract that the Government shall employ the express company as its exclusive agent for the transportation of all moneys and securities, etc., does not prevent the Government acting as its own carrier of cancelled currency, because (1) such currency is securities; (2) the contract is merely an agreement to make a special rate.

July 22, 1910.

Same—Meaning of Securities.—The cancelled currency described is not embraced by the term securities used in paragraph VIII of the contract for carrying money, etc.

July 22, 1910.

Change of Name Only of Accepted Bidder Corporation does not affect its legal obligations; and it may execute the contract in its new name, but for purposes of identification the contract should recite, and the signature show, the change.

(To Marshall.) July 14, 1909.

Changes in.—Changes in contracts that have been held justifiable under the "change" clause.

(Brief.) Apr. 17, 1905.

CONTRACTS—Continued.

Changes in—Instructions to Bidders.—Where a change was made in the advertisement as to the manner of payment after the bid of W. had been received, and unknown to him, he would not be liable on refusal to enter into the contract.

(To 2d Comptroller.) Sept. 15, 1882.

Same.—Form to provide for alterations in Supervising Architect's office; suggestions. Aug. 5, 1895.

Same—Relet Contract—Measure of Damages.—The difference between the contract prices less the cost of any changes and additions definitely ascertained would be the measure of the plaintiff's claim.

(To U. S. Atty., S. Cal.) Oct. 14, 1910.

Same—Sulphur Limit in Steel.—Where contractors requested permission to increase the sulphur limit in a portion of the steel they were to furnish from 0.04 to 0.05 and the Supervising Architect replied "upon receipt from you of a proposal to deduct \$2 a ton for all steel used in which sulphur limit is increased to five-one hundredths . . . it will be recommended," such change applies only to a portion and not all of the contract. July 20, 1910.

Same—Same.—Opinion of July 20, 1910, modified. The modification of the contract applies to all the steel used after that date containing sulphur in excess of 0.04 per cent and less than 5 per cent; and does not apply to steel accepted before said modification of the contract. Sept. 8, 1910.

Same—Under Mail Contracts.—The Postal Laws and Regulations, section 161, R. S., the advertisement, and the contract empower the Postmaster General to change the service under a contract from three to six trips per week, and the proposal bond being conditioned for the performance of the contract, a failure to perform the contract works a breach of the bond.

(To U. S. Atty., E. Tenn.) May 20, 1909.

Collection of Judgments. See Judgments.

Compliance With—Liability for Deviation—Advance Payments.—As the contracts referred to in the preceding note provide that certain parts of the machinery shall be inserted in the hull before completion, the contractors have no election in the matter, but must insert such parts while the hull is being built.

The question of the machinery contractor's liability for loss or injury to those parts before the hull arrives at their wharf is one for the courts, should it arise.

Payment of a percentage as the work advances is a matter within the secretary's discretion, but it would not be advisable to release the contractors from liability until acceptance of the whole of the machinery. Dec. 30, 1905.

Confederate Property—Recovery of.—Secretary may contract for recovery Confederate property. Apr. 25, 1898.

Construction.—Contract where part of the specifications are omitted, and clerical error appears. Apr. 10, 1895.

Same.—Pierce contract for cutting stone for Washington City post office. Aug. 21, 1895.

Aug. 27, 1895.

Same.—And application of money advanced under the act of August 13, 1894.

Feb. 11, 1896.

Same—"Greater or Less."—M. contracted to deliver 100,000 pounds of metal "as the wants or exigencies of the Government may require," in pursuance of a proposal which provided that the "contract will be made for the amount named, subject to the needs of the office, whether a greater or less amount than is named in the schedule." Held, that M. was bound to furnish as much as the wants and exigencies of the office required, although it was largely in excess of the 100,000 pounds. (To Public Printer.) May 8, 1906.

CONTRACTS—Continued.

Construction—What Included in Repairs.—A contract for repairs and alterations which provided for the thorough reparation of "all old work, wood and iron" remaining after the removal and repairs of all wood or iron work included "surrounding work" connected with the repairs. Nov. 16, 1885.

Customs—Cartage Contracts. See Customs.

Damages. See Damages.

Defective Work.—Second contractor is not liable for extra expense incurred in making good defective work of failing contractor which had been accepted by the Government. Letters prior to contract are to be read into it. Construction of contract for finishing revenue cutter *Mohawk*. Mar. 23, 1904.

Same.—Liability of contractor for defects discovered after completion and acceptance of the work. (Brief.) Apr. 27, 1905.

(Brief.) Apr. 28, 1905.

Same.—Acceptance of building does not estop Government from recovering for defective work subsequently discovered. July 20, 1899.

Delay in Completing—Partly through Fault of Government—Penalty.—Where a contractor claimed he was delayed 30 days by the Government, but failed to the extent of 210 days, and the Government was put to loss and inconvenience, the exaction of the penalty of the bond for 10 days is not unreasonable. Sept. 24, 1885.

Same—Penalty—Waiving of.—The Secretary of the Treasury may waive the penalty in a contractor's bond for delay in completing life-saving station in the time agreed upon. Mar. 16, 1891.

Delay without Damage.—Delay in completion; if no loss, no recovery. Feb. 6, 1891.

Delivery of Articles—Recovery of Damages.—Where a contractor failed to deliver all the articles as agreed, the excess paid for those not furnished should be deducted from the amount due him; and no suit is necessary, or could be brought by the Government, to sanction such adjustment. The act of March 3, 1875 (18 Stat., 481), does not apply. (Secy. Com. and Labor.) June 28, 1905.

Dependent on Future Appropriations.—A law authorizing such contracts for public buildings would simply legalize what has long been held as clearly inconsistent with public policy. Mar. 11, 1886.

Destruction of Building before Completion.—Where a building in course of construction was destroyed by cyclone, the contractor is not required to reconstruct the parts accepted and paid for, if the contract is so severable. Mar. 16, 1880.

Distinction between Contracts and Official Bonds. Oct. 30, 1899.

Effect of Assignment of Contractor.—Rights of the United States are not affected by insolvency of contractor, and if he fails to perform, suit on his bond may be brought. Nov. 27, 1880.

Employment of architect at less compensation than named in a statute. See Public Buildings.

Error—Relief on Account of. See Relief, this title.

Evidence.—Admissibility of parol evidence. (Brief.) Apr. 15, 1905.

Examination of.—Examination by the Solicitor of the Treasury of contracts from other departments. Aug. 8, 1893.

Execution of, by Firm.—Contract may be signed in firm name, but bond must be signed and sealed by each member. Sept. 18, 1900.

Extension of Time.—Extension of time may be granted with consent of surety. Feb. 13, 1897.

Same.—Extension of time of completion may be granted. July 18, 1903.

CONTRACTS—Continued.

Extension of Time—Liability of Sureties.—Sureties should agree under seal that an extension of time to their principal shall not operate to impair their liability.

Jan. 19, 1887.

Same—War, Navy, or Interior Department Contracts.—Suggestions as to requirement of section 3744 R. S., in relation to bill to provide publicity in making contracts.

Feb. 25, 1910.

Same.—Must be formally executed as required by section 3744, R. S.

(To U. S. Atty., E. La.) Jan. 10, 1910.

Extra Pay.—Where specifications for repairs of a revenue cutter do not in express terms provide for new beams, but prescribe in another clause "that the hull in all its parts is to be made complete in every particular," no extra pay can be allowed.

Nov. 16, 1881.

Extra Work—Not Authorized by the Contract can not be paid for. Oct. 28, 1886.

Same.—Where it was necessary to dredge 11 $\frac{1}{10}$ feet to maintain a channel of 11 feet and the contract contemplated such extra work, no extra compensation can be paid therefor.

Jan. 18, 1887.

Same—Payment.—Work in excess of contract can not be paid for. May 10, 1889.

"Failing contractor" is a departmental phrase, generally indicating a failure to perform, an end of contractual relations, and the annulment of the contract.

(To U. S. Atty. E. Pa.) Nov. 3, 1904.

Failure to Complete—Election by Receiver—Completion by Surety.—Where a contractor becomes a bankrupt before he completes a Government building, the receiver in bankruptcy should be given his election to complete the contract; and if he declines, the Government should finish the work and charge the expense thereof to the bankrupt's estate. In the latter event the surety might be employed to complete the work in the same manner as any other contractor.

Mar. 19, 1906.

Failure to enter into, forfeiture of deposit.

June 17, 1893.

Sept. 18, 1894.

Filing of Contracts and Bonds with Auditors.—Contracts and bonds entered into by purchasers of dead timber on national forest reserves are not within section 3743, R. S., requiring the deposit of certain contracts with the auditors of the Treasury.

July 15, 1908.

"Final Settlement"—Suits by Subcontractors.—The meaning of "final settlement" in the act of February 24, 1905 (33 Stat., 811), providing for suits by subcontractors on the bonds of contractors for public buildings, discussed, but it is advised that inquiring subcontractors, after being put in possession of all available information, should be left to their own determination of the question.

May 1, 1909.

Foreign Corporations and Sureties Contracting with Government.—Foreign corporations may give bond to carry merchandise, but sureties must be residents and have property in United States.

Feb. 6, 1901.

Forfeiture Before Time Limit.—Where it is physically impossible for insolvent contractor to build a vessel in the time agreed, contract may be declared forfeited.

Aug. 27, 1903.

Form.—Descriptions of partnerships and corporations in contracts, and how they should sign and seal.

(To Gen. Duffield.) July 8, 1895.

Government Officers.—Officers or employees of the Government are not prohibited from entering into contracts with the Government in matters separated from their offices.

Mar. 15, 1901.

Same.—The statutes do not prohibit Government officers or employees contracting with the Government in matters unconnected with their employment. Sections 1783 and 412, R. S.

Apr. 15, 1905.

CONTRACTS—Continued.

Impairing Obligations of.—While the constitutional provision against the impairment of contracts strictly applies to the States, yet in spirit it applies to the United States as well. Sept. 24, 1894.

Same.—The constitutional inhibition as to the impairment of contracts by the States does not apply to the United States. June 17, 1895.

Implied.—The Government is liable for gas used at the price named in a bid which was not formally accepted, and where no express contract followed. June 30, 1880.

Same—Furnishing Different Material from Contract.—Where a subcontractor furnishes more expensive and necessary material under directions of the superintendent, there is raised an implied contract for a quantum meruit, and the Secretary should advise its payment. Nov. 30, 1883.

Indemnification—Liability of Contractor to Indemnify the Government.—It is considered that a contractor who undertook to deliver coal to the Government "for immediate use" for shipment to the Philippines, but did not do so until three weeks after it was ordered, is liable over for damages recovered against the United States for detention of the carrier ship.

(To U. S. Atty., S. N. Y.) Apr. 30, 1907.

Inspection of by Employees of Contractor. See Executive Departments.

Interest on Retained Guarantees.—The interest on retained guarantees of contractors for work in the District of Columbia, held by the Treasurer of the United States, should be paid to the contractors as it accrues.

(To Treasurer U. S.) July 29, 1885.

Interpreter of Drawings and Specifications—Law Question. See Arbitrators, this title. (To U. S. Atty., D. C.) Aug. 9, 1910.

Jamestown Exposition—Sunday Closing.—It is not necessary for the directors of the Jamestown Exposition Company to sign the agreement to close the exposition on Sundays, the act providing that such contract may be entered into by the company, and differing in this respect from the contract of the Louisiana Exposition Company. Sept. 8, 1906.

Lease from the Government—Breach by Lessee.—Where lease provides that lessee make repairs, and he does not do so, it may be revoked, but remuneration can not be claimed on that account. Oct. 9, 1896.

Leases for more than a Year.—Lease of building for appraisers' stores may be made for more than one year under section 2957 and is not governed by section 3679 R. S. Aug. 6, 1895.

Liability—For Damaged Material.—Where contractor agreed to deliver certain stone, he is not entitled to pay for that which is broken or for the labor thereon. Jan. 29, 1880.

Same—For Lost Material.—Where the Government paid for the cutting and labor upon stone afterwards lost in transportation, the loss falls upon the United States, but the contractor is liable in damages for nondelivery. May 15, 1880.

Same—For Shipment of Goods as Directed by Government.—Barrel of oil ordered by Government and directions given relative to shipment; lost during transshipment; Government liable for price. Apr. 1, 1899.

Same—Of Party Permitting Fraud or Mistake.—Mail contractor is liable where he gave opportunity to another person to insert the consideration in his bid. (To Aud. P. O.) Mar. 19, 1885.

Same—Where Delay in Awarding.—Where contract was not awarded until after work was to have been begun, it is doubtful if suit could be maintained against bidder (To 2d Comp.) Jan. 18, 1881.

Limitation of One Year.—Contracts payable from annual appropriation should not be made for longer than one year. June 17, 1895.

CONTRACTS—Continued.

Liquidated Damages. *See* Damages; Remission.

Lost Treasure—Frigate "Hussar."—The contract under section 3755, R. S., with Beane and Hartwell made in 1884 is still in force, and a contract with another should not be entered into until it is terminated. Aug. 18, 1894.

Same—Same.—Beane and Hartwell have long since forfeited their rights in contract awarded them in 1884 to search for *Hussar* treasure, and the same may be revoked upon notice. Sept. 6, 1894.

Same—Same.—The death of Hartwell would not affect Beane's rights under the contract. No objection may be interposed to others now searching for the treasure. Sept. 22, 1894.

Same—Same—Terminating Contract.—The contract for the recovery of the *Hussar* treasure may be terminated, but should not be annulled or bond canceled. Aug. 26, 1897.

Lowest Bid—Acceptance.—Where a bid is slightly lower than could be obtained by a renewal of the present contract, and there might result damages to the building by changing contractors, the renewal may be entered into, or readvertisement had. June 14, 1888.

Lowest Bidder.—The idea that runs through all the statutes relating to public contracts is that they shall be let to the lowest responsible bidder.

Oct. 12, 1893.

Same—Award to—Citation of Laws in Relation to.

Sept. 25, 1885.

Same—Same—Requests and Charges.—The general rule that contracts should be let to the lowest responsible bidder applies to contracts under section 3709, R. S., and requests of individuals or charges without proof against a bidder would not warrant a departure from this rule. Sept. 25, 1885.

Mail Carrier's Lien.—Contract for carrying the mail; carrier has lien under the act of May 4, 1882, on contractor's pay due on any route.

(To Mr. Birney.) Oct. 1, 1895.

Mail, Wagon, and Street Car.—The Postmaster General is not authorized to contract for duplicate service by wagon and street car. (To Howard.) Nov. 2, 1895.

Married Woman—Return of Security.—As a feme covert in the District of Columbia can not contract as a sole trader, Mrs. Wheeler's contract to take pulp should on default be canceled and her cash security returned.

Mar. 22, 1894.

Material Men and Laborers—Applies to Vessel.—A contract for lighthouse vessel should protect material men.

Oct. 19, 1896.

Same—Lifeboat Contracts.—A furnisher of materials to a contractor building lifeboats is not entitled to benefits of the act of August 13, 1894 (28 Stat., 278), which relates to public works, and not to vessels; and copy of bond should not be given him.

May 11, 1904.

Same—Benefit of Bond of Contractor Building Lifeboats.—A furnisher of materials to a contractor who has completed his contract for building lifeboats may be given a copy of the bond, as provided by act of August 13, 1894 (28 Stat., 278), in view of the fact that the Government's interest has terminated, the opinion of the State court that said act applies to such contracts, and applicant's desire to test the question in the Federal court.

Mar. 2, 1905.

Same—Bond.—Form of bond to protect material men and laborers.

Aug. 30, 1894.

Same—Burden of Suit—Use of United States.—The burden of prosecuting suits against contractors by subcontractors for material, etc., furnished is upon such subcontractors, and not the United States, but they have the right to avail themselves of the benefit of the bond taken by the Government from the contractor and the use of the name of the United States in the proceedings.

(To Frost.) Nov. 29, 1904.

CONTRACTS—Continued.

Material Men and Laborers—Fraudulent Bond.—Rights of material men under fraudulent bond should be carried out as far as possible: They should obtain order of court authorizing Secretary to pay balance due contractor into court for distribution. Apr. 24, 1896.

Same—Liability of United States to.—There is no liability to material men on part of United States. Oct. 30, 1902.

Same—Protection. See Bonds; Surety; Contract.

Same—Rights of.—The act of 1894 (28 Stats., 278) gives material men no claim or lien upon money due the contractor by the Government, but merely the right to sue upon the bond. Mar. 19, 1906.

Same—Subcontractors.—The act of August 13, 1894, does not extend to labor and materials furnished to subcontractors. Sept. 27, 1897.

Same—Suit by—Service.—No method is known by which service of process can be had on a nonresident defendant in a suit brought by a material man or subcontractor in the name of the United States under the act of August 13, 1894 (28 Stat., 278), as amended February 24, 1905 (33 Stat., 812). There is nothing in the act to prevent such creditor from proceeding on his original cause of action against the nonresident defendant wherever he may be found.

(To Chapin & Henry.) Nov. 23, 1906.

Same—United States Suing for.—The United States should bring suit on the bond of a Government contractor for the benefit of a person furnishing such contractor materials, where the contractor being a nonresident the material man can not bring suit in the district "where the contract was to be performed" as required by the act of February 24, 1905 (33 Stat., 812). Dec. 17, 1906.

(To U. S. Atty., S. N. Y.) Dec. 20, 1906.

Misunderstanding.—When a contractor understood he could supply wood from a Government reservation, and the contract price was accordingly low, it is doubtful if he could be held. (To 2d Comptroller.) Mar. 19, 1883.

Modification.—The head of a department may assent to a modification of a contract when the interests of the Government would not be prejudiced or any statutory provision violated. May 29, 1905.

Same—Ellis Island Privileges.—Contracts for privileges at Ellis Island, being essentially not for benefit of Government, may be modified. Nov. 22, 1894.

Same—Payment of Extra Amount.—Building wharf at Southport, N. C.; modification of contract. Amount in additional contract for extra work should be paid. June 18, 1896.

More or Less Defined.—Can not require great change in quantity of articles contracted for; "more or less" and "about" defined.

(To Pub. Printer.) Aug. 4, 1894.

(To Secretary of the Interior.) Jan. 6, 1900.

Same.—Government liable on contract for transportation of 1,000 reindeer, "more or less," when only 161 were furnished and should pay amount company willing to accept. (To Secretary of the Interior.) Jan. 6, 1900.

New Bond—Requiring Where Sureties Fail.—Contractor owes laborers, etc.; sureties have assigned; duty of Government to require new bond, and has right to withhold payments due contractor. Nov. 30, 1896.

Same—Contract Requires New Bond.—New contract on same terms requires new bond. Oct. 27, 1896.

Not Provided for by Law.—Contracts may be entered into and bonds taken by United States where not prohibited by law. Mar. 4, 1895.

Old Building—Removal—Construction of Contract.—Iron taken from old courthouse and post office at New York not debris, and contractors not entitled to proceeds. Nov. 3, 1896.

CONTRACTS—Continued.

Old Mint Property, Philadelphia.—Contract of sale construed as to time when increased rate of interest on deferred payment commenced. Aug. 3, 1909.

Opinion of Solicitor on Matter of Business.—Which one of two courses should be pursued by the Government, as provided in the contract, in completing the hull of a revenue cutter after the failure of the contractors, is a matter of business and not of law, and the solicitor will not undertake to suggest which should be taken. June 25, 1906.

Over One Year. See Appropriations.

Partial Payments. See Payments.

Partnership Difference and Payments to.—Government can not adjust differences between partners, but drafts in payment of work should be in name of firm and may be delivered to any member. (To Sec. War.) Aug. 16, 1897.

Patented Article—Pending Litigation.—The Government may enter into a contract with a patentee when the patent is the subject of litigation, but an indemnity bond should be taken. Oct. 15, 1894.

Payments on Account of. See Payments.

Penalty of, Power of Secretary to Waive. See Remission.

Personal—Effect of Death of Principal.—Personal contracts die with the person; impossible, can not be enforced, etc. May 26, 1897.

Proposals. See Proposals.

Protection of Contractor by the Government.—Contractor not entitled protection United States against interference by others on whose lands he has trespassed in carrying out contract. Sept. 2, 1897.

Provisions in, Relative Eight-Hour Law.—It would be impracticable to stipulate in contracts for penalty for violation eight-hour law by subcontractors. Mar. 8, 1898.

Same—Continuance of Work by Sureties.—Law limiting hours of labor need not be inserted in contract, and not advisable to provide that sureties continue the work in case principal fails. (To Cobb.) Feb. 17, 1898.

Publicity.—Views on bill to provide for publicity in the making of Government contracts. Feb. 25, 1910.

Public Moneys—Carrying—Limitation.—Contract with United States Express Co. to carry funds of the Government applies to Treasury Department only. Aug. 18, 1898.

Purchasing from Subcontractor.—The Government may, with consent of all parties, pay a subcontractor for boiler where contractor for vessel has failed; also better require order of court. Feb. 21, 1894.

Quantities in Advertisement—Order and Requirement Different.—Where the Government advertised for 3,000 tons of coal, but without a formal contract ordered 1,800 tons, it may go into the market to buy 500 tons additional. Dec. 9, 1886.

Quantity—Provision for in Contracts.—In order that contracts for supplies should have greater flexibility, the proposal and contract should provide that the amount or quantity of the article or material to be furnished "may be increased or decreased to any extent that the needs of the public service may require." (To Pub. Printer.) May 8, 1906.

Receiver Completing Contract.—A receiver has no power without order of the court to complete a contract. Dec. 10, 1903.

Recovery of Wrecks—Power of Secretary.—Secretary may contract, under section 3755, R. S., for recovery of Spanish vessel wrecked in 1820 or 1840. Feb. 14, 1898.

CONTRACTS—Continued.

Re-formation on Account Mistake.—A contract made under a mutual mistake or in ignorance of a material fact may, in an equity suit, be re-formed, and if the mistake is by one of the parties only, the contract may be canceled. (Brief.) Feb. 3, 1905.

Release of Surety. See Bonds; Surety; Contract.

Relief from on Account of Error.—Contractor can not be relieved because made error in calculation in bid. Apr. 8, 1902.

Remission of Liquidated Damages. See Remission.

Removal of Buildings.—Contract for removal of buildings from leased land. (To Pugh.) Aug. 1, 1894.

Rescinding on Account Mistake.—A contract can not be rescinded for an innocent mistake (elevator customhouse, Chicago). Aug. 25, 1890.

Rescission.—There being no reserved right of defeasance in this contract, the Government can not rescind, unless by consent of the other party. Dec. 12, 1885.

Revenue-Marine.—Contracts with the Secretary of the Treasury for revenue-marine supplies. Sept. 5, 1890.

Revocation—Account of Forgery of Bond.—Where a contractor forged his bond, and the interests of the Government would be best subserved by immediate revocation of the contract, that course should be pursued. Nov. 27, 1895.

Same—For Fraud.—B and L offers sites for public building at apparently less than value; Treasury agent recommends B's site; afterwards L withdraws his offer; B's site accepted; suggested that L was paid by B to withdraw; held, that nothing shown to warrant revocation of contract with B. Mar. 10, 1909.

Right of Subordinates to Make.—Contracts made by the "General Supply Committee" instead of the Secretary of the Treasury are valid. The Secretary is a principal in such cases. Apr. 25, 1910.

Seals and Locks for Bonded Cars.—Contracts for car seals and locks for customs purposes should be made under section 3709. Jan. 14, 1896.

Set-off on Contracts. See Payment; Set-off.

Stoppage of Work not According to Specifications.—It is questionable whether the Government would have the right to stop work not according to specifications, but notice should be given the contractor that the work will not be accepted. Jan. 28, 1887.

Strikes, effect of, upon the performance of contracts. See Strikes.

Subcontractors and Material men—Payment.—Where a contractor repudiates an oral agreement that laborers and material men were to be paid from money due him by the Government, and a receiver has been appointed in a suit against him, such money should be held for further developments. Apr. 22, 1889.

Same—Subcontractors and Material men—Distinguished. Apr. 28, 1910.

Subcontractors' Claims. See Claims.

Substitute Bonds. See Bonds; Surety.

Suits—For Failure to Enter into. Aug. 17, 1894.

Same—Failure of Both Parties.—When a contractor refuses to carry the mails on account of failure of the Government to pay according to contract, no suit can be maintained against him. (To Aud. P. O.) Feb. 27, 1885.

Same—Limitations. See Limitations.

Supplies—Quantity not Mentioned.—That the proposals, acceptance, and contract did not mention the quantity of articles required would not invalidate the contract. Nov. 14, 1910.

CONTRACTS—Continued.

Telephone Service—Discriminating Rates.—State law prohibiting discrimination in rates does not apply to telephone service furnished the Government in the State of Washington. Nov. 12, 1910.

Tender of Goods.—Where an order for delivery of goods under a contract is suspended, but the contract is not annulled, a tender is necessary in order to claim damages. Jan. 12, 1904.

Termination—Annulment.—Contracts may be terminated but should not be annulled or bond canceled. Aug. 26, 1897.

Same—Notice.—Notice to terminate baggage lease (New York) need not state cause. July 24, 1885.

Transportation of Money by Express—Tax on Receipts.—Express company liable to pay for internal-revenue stamps, and must carry packages according to contract. May 5, 1900.

Same.—The Government is obliged to employ the United States Express Co. in the transportation of canceled securities, and to pay rates provided. Jan. 7, 1910.

Same—"Canceled Securities."—Cutting notes in half, piercing each half with holes, and shipping the halves in separate packages does not take them out of category of "canceled securities." Ib.

Under Annual Appropriations.—Such contracts can not be entered into for more than one year; and an option for renewals may or may not be availed of. Oct. 10, 1910.

Vessels.—Liability of contractors for damages occasioned by collision to vessel which they are repairing. *See Bailment.*

Same—Advanced Payments—Liens.—Advancing money on contract for steamer *Windom* and suggesting best mode of relieving vessel from liens. Aug. 30, 1893.

Jan. 8, 1894.

Sept. 25, 1895.

Same—Lien for Advanced Payments.—The Government would have no lien on a vessel building unless the contract so provided, but it might secure itself for advanced payments by taking a lien. Dec. 29, 1893.

Same—Not Maritime.—Contracts for the construction, or for material therefor, of a vessel are not maritime contracts and exclusively within jurisdiction of admiralty courts. Jan. 6, 1904.

Same—Public Works.—Vessels are not "public works," and act for protection of material men does not apply. Apr. 11, 1903.

Same—Use of Yards After Default.—In a contract for the building of a revenue cutter, it being provided in the event of the failure of the contractor to do the work that the Secretary of the Treasury may purchase material, or contract with other parties for the work, the said contractor would not have any legal right to interfere with a subsequent contractor, or with the Government to put men in his yard to complete and launch the vessel. Aug. 25, 1906.

Where Made.—All contracts with the United States are deemed to have been made at the seat of government, and are governed by the laws in force there. Dec. 3, 1909.

Withdrawal by Contractor After Execution and Delivery of Bond.—Where a contractor executed the contract and bond, and reexecuted the bond upon its return to him for correction, but on the same day, and presumably after reexecution, telegraphed a withdrawal from the bond, and the amount of his guarantee was afterwards returned to him, it is held that he is nevertheless bound by his contract, and he and his sureties are bound by the bond. June 5, 1907.

CONTRACTS—Continued.

Withdrawal by Contractor After Execution and Delivery of Bond—Of Contractor Before Approval of Formal Contract.—Where a contractor's proposals have been accepted by the department, he can not afterwards withdraw.

(To U. S. Atty., S. Ill.) Aug. 18, 1909.

Same—Same.—Assuming his right to withdraw from the formal written contract before its approval by the Secretary, his withdrawal "from bond signed by surety company" would be ineffectual for that purpose. Ib.

Same—Same.—Assuming his right to withdraw from the bond before its approval, the liability of his surety would not fall, as it was to guarantee the performance of the contract. Ib.

Same—Same—Annulment—Effect of.—The annulment of the contract in this case by the Government on account of failure to perform was expressly provided for in the contract and does not affect the right to recover damages therefor. Ib.

Same—Of Contractor before Contract Formally Accepted.—A contractor can not withdraw after executing the formal contract but prior to the Government's acceptance thereof, he being bound from the time of the acceptance of his proposal. (To U. S. Atty., S. Ill.) Sept. 26, 1908.

Same—Of Proposals. See Proposals.

With Government Officers.—There is no legal obstacle to a corporation in which a commissioner of the District of Columbia is a stockholder entering into contracts with the General Government. (To Ludlow.) Feb. 8, 1910.

Same.—Laws and opinions relative right of public officer or employee to enter into contract with the Government. Ib.

Yearly—Purchase by a City of a Government Building. See Public Buildings.

Same—Renewal—Option.—When the Government makes a contract for electric lighting for a fiscal year, with the right of renewal for two years thereafter, it is not obliged to continue the contract after the first year. June 14, 1888.

Same—Supplies—Order Near Expiration.—Goods ordered on June 30 under a contract expiring that day are required to be furnished. Feb. 18, 1888.

See also Bonds; Surety; Eight-hour law; Married women; Payment; Public officers and employees; Suretyship.

CONVENTIONS. See Postal Service.**CONVEYANCE.** See Lands.**CONVEYANCES.** See Fraudulent Conveyances.**CONVICT LABOR.**

Post Office Lock Boxes.—There is no law prohibiting the employment of convict labor upon lock boxes furnished to the Government by contractor.

Feb. 10, 1894.

Public Buildings.—There is no law prohibiting convict or other inferior labor on public buildings, but contracts and advertisement may so prescribe.

Oct. 5, 1893.

Feb. 7, 1898.

COPIES OF PAPERS. See Evidence; Executive departments.**COPYRIGHT.**

Articles—Illegal Importations—Disposition.—Secretary and Postmaster General may make regulations for the destruction of articles imported in violation of the copyright law. Oct. 21, 1897.

Books—Illegal Importation of.—Section 7 of act of 1891 is not applicable to books copyrighted prior to that time. Mar. 7, 1895.

COPYRIGHT—Continued.

Books—Illegal Importation of—Disposition.—A book imported in the mail claimed to be in violation of the copyright of a domestic publisher can not be forfeited and turned over to said publisher by the collector, but should be forwarded to the addressee. July 22, 1886.

Same—Same—Foreign Translation.—A foreign translation of a copyrighted book is prohibited. Oct. 1, 1890.

Same—Same—Forfeiture.—When the duties on such books are paid they can not be forfeited to the United States, but they may be to the owner of the copyright; when smuggled, forfeiture accrues to the United States. Jan. 17, 1888.

Same—Same—Same.—Books imported through the mail in violation of the copyright act may, where no action is taken by the owner of the copyright, be delivered to the addressees upon payment of a fine equal to the duty. Apr. 4, 1894.

Same—Same—Seizure When Stamped Illegally.—Imported books with word "copyright" but not copyrighted in United States should be seized. June 12, 1903.

Painting—Chromo.—Copyright of painting does not *per se* protect chromo of it. Aug. 8, 1896.

Seals of the Government.—Will not protect against United States in the printing of facsimiles of United States seals. Mar. 15, 1894.

CORPORATIONS.

Appointment of Agent.—The board of directors of a corporation may appoint an agent, unless prohibited by the charter. May 24, 1898.

Citizenship.—A domestic corporation is not in a political sense a citizen of the United States for certain customs purposes. Mar. 4, 1886.

Same. Sept. 27, 1893.

Change of Name Affecting Execution of a Contract. See Contracts.

Definition of Word. May 9, 1893.

Power of a Subcommittee of Board of Directors.—The board of directors of a private corporation in New York, it would seem, has power to delegate to a subcommittee or agent the power to bind the corporation in all ordinary business transactions, but probably not the power to appoint officers of the association, although the New York courts hold that an executive committee of the board may perform any act within the power of the board.

(To Comp. Currency.) June 3, 1907.

Transacting Business in this Country.—Foreign, when they may transact business in this country. Dec. 18, 1897.

See also Power of Attorney; Suretyship.

COSTS.

Payment of, in suits. See Suits.

COTTON. See Claims.**COUNSEL.**

Employment of.—There is no way to pay counsel employed by a Government officer to defend him for an act committed in line of duty unless approved by the Attorney General. June 6, 1888

See also Attorneys; Claims.

COUNTER CLAIM. See Claims.

COUNTERFEITING.

Advertisements—Seizure—Counterfeiting.—Circulars about the size of currency bills, fine soft paper, with "United States," large letter X, delicate tracery, eagle, scroll, and "E pluribus unum" on face; green back, with large X's and tracery, are forbidden, but not as counterfeits, and can not be so seized.

Aug. 30, 1882.

Same—Paper Obligation.—Zinc etching of hand holding small papers on which "50. will Bearer, fifty dollars," not violation.

Feb. 10, 1899.

Same *See also* Money; Notes; Obligations, Stamps, etc., this title.

Advice Relative to Advertisements, Designs, etc.—While design submitted may not be in violation of law, yet a very slight change would make it so. Parties should not be given an opinion.

Mar. 19, 1898.

Aluminum Checks. *See* Metal checks.

Bank Bills. *See* Notes, this title.

Bank Book. *See* Notes, this title.

Brass Checks. *See* Metal checks, this title.

Business Checks. *See* Trade checks.

Check or Due Bill—Similitude.—A check or due bill with the words on face "Balance due bearer in labor or the products of labor by Labor Exchange," besides other well-executed lettering, and tinted brown, green, and white; reverse side with vignette, etc., and tinted light green and white, is in similitude of Government obligations and prohibited by section 5430, R. S.

Aug. 12, 1904.

Same—For One Dollar. *See* Money.

Same—In Similitude of Money. *See also* Due bills, this title.

Same.—Trade or merchandise, or transportation scrip, not in imitation of money. *See* Trade checks.

Coat of Arms—Shield.—There is no "coat of arms" prescribed by law for the United States, unless the devices on the great seal of the United States are to be regarded as such. (R. S., sec. 1793; vol. 4, Journals of Congress, p. 39.) The "shield" is not recognized by law as a coat of arms or national symbol, and a bookseller is free to use a metal reproduction of the same.

(To Harris.) Feb. 3, 1906.

Coins—Aluminum Checks.—Aluminum merchandise checks prohibited, on account of resemblance to coins of the United States.

May 17, 1897.

Dec. 18, 1899.

Same—Same.—Aluminum and brass checks in similitude of coins are prohibited. (To U. S. Atty., Minn.)

Sept. 1, 1898.

Same—Same.—Aluminum checks in color and design like coins United States, forbidden.

Oct. 12, 1898.

Same—Same.—Aluminum check "strawberry ticket," similar in color and size to 25-cent piece, but not in device, is in violation of law.

May 24, 1901.

Same—Same.—Aluminum checks, with words "goods check" on, but in similitude of lawful money, forbidden.

Sept. 25, 1901.

Same—Atlas Containing Facsimile of—Numismatic and Historical Books.—An atlas containing maps, statistical matter, etc., and several pages of plates representing facsimiles of foreign and domestic coins, can not fairly be classed as a numismatic and historical book or journal, and is therefore within the prohibition of the statute of 1891.

(26 Stat., 742.) Sept. 6, 1907.

Same—Bangles for Bracelets.—Stamped $\frac{1}{2}$ and $\frac{1}{4}$, and which pass for 50 cents and 25 cents, are prohibited. (To U. S. Atty., N. Cal.)

Apr. 7, 1883.

Same—Bimetal Check.—Bimetal check, size 1 cent, but not otherwise similar, redeemable in goods, not forbidden.

June 6, 1902.

COUNTERFEITING—Continued.

Coins—Bimetal Dollar.—Metal check "International bimetal Dollar" not a similitude. May 31, 1901.

Same—Button.—Campaign button, with likeness of Bryan and words of silver dollar, but not legally a likeness of any coin, not forbidden. Sept. 13, 1900.

Same—Button in Similitude—Die.—Die used in making button in likeness, etc., as to inscription on coins, prohibited. Apr. 11, 1901.

Same—California Piece.—A copper pattern piece of a California coin, not in similitude of any of the United States pieces, is not prohibited. Dec. 26, 1895.

Same—Same.—A print of a \$50 octagonal gold coin one time issued by private parties in California, not violation. Feb. 21, 1899.

Same—Cent of 1793.—Similitude of the cents of 1793—Numismatic Journal—photogravures not prohibited. Oct. 6, 1896.

Same—Checks.—Notes or paper checks payable in goods not prohibited; metal in similitude of coins otherwise. (To Griggs.) Oct. 1, 1898.

Same—Same.—Check in design and color like coins of United States forbidden. Dec. 13, 1898.

Same—Cuts of—For Dictionary.—Probably illustrations or cuts of coins may be inserted in a dictionary as within the exception in favor of "numismatic and historical books and journals," but no positive opinion can be expressed by the solicitor. (To Laird and Lee.) June 2, 1910.

Same—Defacing. See Mutilation of, this title.

Same—Design—Large.—Large design silver dollar not prohibited. June 21, 1895.

Same—Designs on Coin Wrappers.—Authority to use designs on coin wrappers can be given by no officer of the Government except the Director of the Mint.

(To Jenne.) Nov. 16, 1895.

Same—Device or Print.—Device or print size of silver dollar, with words "dime savings," not forbidden. Nov. 5, 1901.

Same—Disk.—The fact that a plain disk is the size and color of the 5-cent piece would not make it a violation of the act of 1891 (26 Stats., 742), and that being so, the addition of an inscription and design totally different from that of the 5-cent piece would not bring the case within the act. Sept. 1, 1905.

Same—Disposition of Seized.—Counterfeit coin when seized becomes forfeited to United States, and Secretary has power to render it harmless in any manner he decides. Feb. 15, 1901.

Same—Experimental—Counterfeits—Recovery.—Experimental \$50 gold coins struck at the mint can not be counterfeits, and passing unlawfully out of possession of the Government can not be seized, but may be recovered by civil proceedings. Nov. 27, 1909.

Same—Facsimiles Except as to Color.—Facsimiles of coins from a chart of 1848, not in color of coins, are permissible. Apr. 12, 1895.

Same—Foreign Antiquities.—A fair and reasonable interpretation of section 3, act of February 10, 1891 (26 Stat., 742), is that it is not unlawful to import imitations of ancient foreign coins as antiquities where they are totally dissimilar to coins now current or that have been current in comparatively modern times.

June 15, 1904.

Same—Half Cent—Making.—Making and circulating half-cent piece prohibited. Apr. 6, 1900.

Same—Illustrations.—A publication of illustrations of United States coins should not be sanctioned. (To Treasurer.) Aug. 4, 1903.

Same—Same—Book of Facsimiles.—"Coin book," containing facsimiles domestic and foreign coins should not be authorized by Secretary; such authorization would not be binding on courts. June 7, 1899.

COUNTERFEITING—Continued.

Coins—Illustrations—Numismatic and Historical Books.—"Coinage of different nations," consisting of facsimile relief impressions of such coins on stiff paper, placed in an album or card receptacle, is not a book within the definition of the act of 1903 (32 Stat., 1223) permitting the use of illustrations of coins in numismatic and historical books and journals. Feb. 25, 1907.

Same—Same—Same.—It is thought that illustrations of coins in the text book, "English for Italians," would be permitted as illustrations in "numismatic and historical books and journals," but no advice can be given.

(To Jenkins.) Sept. 9, 1910.

Same—Same—Plates for Historical Books.—The act of March 3, 1903 (32 Stat., 1223) allows plates to be made of coins to be used in illustrating "numismatic and historical books and journals." (To Alderman.) July 9, 1908.

Same—Impression on Box—Die.—Circular box made of two-piece aluminum, one side with impression like United States coins, not forbidden, but die used to make impression is. June 23, 1902.

Same—Knife Handle.—Importation of "Schulder's Dollar Knife," which has a circular metal handle of the size of a silver dollar and stamped in similitude of that coin, should be stopped. Apr. 26, 1890.

Same—Labels of.—Lithographic labels of gold coins on tobacco wrappers are not prohibited. May 21, 1891.

Same—Lead Foil.—Paper covered with leaden foil and resembling coin would be as much a violation of law as if wholly of metal. The question of "intent to defraud" would be for the jury. (To McMillan Bros.) Jan. 15, 1880.

Same—Letter Head—Silver Dollar. May 13, 1892.

Same—Making into Jewelry.—No objection melting up foreign and domestic coins into jewelry when form and character changed.

(To Neill.) Feb. 13, 1897.

Same—Making Lockets—Similitudes.—The manufacture of lockets out of trade dollars is prohibited as a mutilation under section 5459 and also as a similitude under section 3, act of February 10, 1891. Dec. 5, 1903.

Same—Making Scarfpins.—The making of scarfpins, etc., out of United States or foreign coins is prohibited. (To Vanness.) Sept. 19, 1903.

Same—Melting. See Mutilation of, this title.

Same—Metal Checks.—So far as metal checks, radically dissimilar to any coin of this country, are intended as substitutes for United States currency, this office has uniformly held, on the authority of *Van Auken v. United States* (96 U. S., 366), that their use was lawful. (To Asst. U. S. Atty., Kan.) July 10, 1906.

Same—Mutilation of.—There is no law to prohibit the taking of United States coin and making it into spoons and jewelry. (To Townsend.) Jan. 9, 1880.

Same—Same.—Without fraudulent intent it would not be criminal to convert coins into ornaments. Such manipulation, however, should not be authorized.

Mar. 24, 1891.

Apr. 2, 1891.

Same—Same.—Silver dollar partially punched may be passed, unless attended with fraud. Statute is against person mutilating. Aug. 20, 1898.

Same—Same—Currency, Specie, and National-Bank Notes.—Pouring water, sugar, and molasses over "currency and specie" does not come within section 3708, R. S., the only law prohibiting the mutilation of United States currency, but no opinion will be expressed as to the applicability of section 5189, R. S., prohibiting the doing of anything to national-bank notes to render them unfit to be reissued, as the Government is not directly interested.

(To Winston & Bryant.) Feb. 8, 1908.

Same—Same—Destruction.—Attaching ring to gold dollar; mutilation forbidden; destruction not.

(To Bowyer.) Jan. 20, 1899.

COUNTERFEITING—Continued.

Coins—Mutilation of—Legal-Tender Money, etc. (Sec. 3718, R. S.) Oct. 6, 1898.

Same—Same—Making Spoons.—The making of spoons, the bowls of which are wholly or partly of mutilated silver coins, is forbidden. May 2, 1891.

Dec. 14, 1892.

Same—Same—Melting.—While it might be illegal to partly melt coin, there could be no legal objection to a complete fusion. Mar. 24, 1891.

Same—Same—Same.—No law prohibiting melting of gold coins; otherwise for mutilating. May 29, 1900.

Same—Same—Passing.—It is a violation of law to pass mutilated coin with fraudulent intent. (To Treasurer U. S.) May 5, 1905.

Same—Same—Removal of Designs from Coins.—The removal of the designs from, or making a hole in the coin, would not be prohibited by section 5459, R. S., unless fraudulently done. (To Walls.) Apr. 8, 1908.

Same—Same—Legal Tender—Status of Slightly Disfigured.—The fact that a coin slightly disfigured but not mutilated by indentations of rim and seven-eighths short in weight would be redeemed by the Government at its face value does not necessarily fix its legal-tender status, which is a matter for a court and jury. Sept. 10, 1908.

Same—Same—Soldering.—The mere soldering of a gold coin to a piece of jewelry would not be an offense within section 5459, R. S., which prohibits the fraudulent mutilation of coins, but whether a particular act amounts to a mutilation within that statute is a question for the courts. (To Wheeler.) Mar. 29, 1909.

Same—Same—Soldering to a Ring.—The soldering of a United States or foreign gold coin to a ring is not prohibited, provided it is done without any fraudulent intent to impair or mutilate the coin; but the Solicitor of the Treasury has no authority to say that the coin may be soldered on the ring. See section 5459, R. S. (To McCleary.) Mar. 1, 1907.

Same—Same. See also Coins, Making of, this title.

Same—Numismatic and Historical Books and Journals. See Coin, Illustrations, this title.

Same—One-Cent Piece.—Close imitation of 1-cent piece forbidden.

(To Bayley.) Apr. 27, 1898.

Same—Same.—Metal imitations of 1-cent coin forbidden, also "token money."

Aug. 6, 1898.

Same—One-Dollar Piece.—Foreign coin bearing resemblance to both foreign and domestic forbidden. Apr. 15, 1899.

Same—Oregon—Dies.—It is unlawful for private parties to retain possession of, or make coin, from dies used by Oregon Exchange Co. in 1849, and such dies should be relinquished to the United States. Oct. 8, 1903.

Same—Ornaments—Gold Piece.—The making of "half dollars" and "quarter dollars" in similitude of the coins of the United States, for use as "ornaments in jewelry," would be in violation of law. (To Hershfield.) Oct. 6, 1880.

Same—Photographic Reproduction.—The photographic representation of domestic or foreign coins is prohibited by the act of February 10, 1891 (26 Stat., 742). (To Banning & Banning.) Jan. 16, 1907.

Same—Paper Weight—Molds.—A paper weight representing imitations of United States coins that could not be used falsely, would not be prohibited, but the molds might be. (To Morse.) Sept. 24, 1884.

Same—Printed Design—Similitude.—A printed design, only one of the five parts of which can be said to be in the shape of a 1-cent piece, is not in violation of the section 3, act of February 10, 1891 (26 Stat., 742). The presence of one or more of the elements of similarity mentioned in the act does not necessarily make the print unlawful. Aug. 18, 1905.

COUNTERFEITING—Continued.

- Coins—Prints for Arithmetic.**—Print of silver coins for arithmetic prohibited. Mar. 26, 1900.
- Same—Prints of Fraction of.**—A lithographic print of a small part of a gold or silver coin not prohibited. Apr. 3, 1900.
- Same—Prints on Bags.**—Imitation of gold coin printed on flour bags not prohibited. July 24, 1897.
- Same—Prints on Blotter.**—Coin imitation on a blotter is not a similitude or likeness where only part of coin shown on. Oct. 18, 1897.
- Same—Prints on Postal Card.**—A representation of a 1-cent piece on a postal card is a violation of the act of February 10, 1891 (26 Stats., 742), the words of which, "design, color, or the inscription thereon," are to be read disjunctively, and "print or impression" is not confined to a disk or circular piece of material of the size of a coin. The absence of one of the elements of similarity mentioned would not take the case out of the statute. Aug. 7, 1905.
- Same—Silver Dollar—Paper Imitation.**—A paper imitation of a silver dollar about the weight of a business card, connected with perfumery bottles, would not be prohibited by the statutes, but its use should not be sanctioned. Nov. 16, 1886.
- Same—Similitude—Manufacture and Date of Copies.**—The resemblance or similitude is prohibited, and the date is immaterial. Intention of use is for the jury. (To Stuart.) Feb. 9, 1880.
- Same—Souvenir.**—Yellow metal "souvenir," size \$10 gold coin, with cash register and name on obverse and wreath and "N" on reverse, not forbidden. Dec. 12, 1902.
- Same—Spanish—Making Similitudes.**—Similitudes of old Spanish real can not be made here to be used by railroad company in Salvador. Aug. 30, 1899.
- Same—Stickers on.**—Pasting stickers on silver coins unlawful. Jan. 27, 1897.
May 19, 1897.
May 22, 1897.
July 20, 1897.
(To Tompkins.) Sept. 20, 1898.
(To Mr. Doubleday.) Oct. 26, 1898.
May 24, 1898.
- Same—Token.**—A metal token in similitude as to color and size of the 1-cent piece "good for one—in merchandise" is forbidden. (To Treas. U. S.) Jan. 7, 1898.
- Same—Same.**—Metal token "for 50 in merchandise," a close imitation of 50-cent piece, forbidden. Apr. 27, 1898.
- Same—Same.**—A business token of the exact size and similar in color to the 1-cent piece, with the marginal inscription "Good for one cent" on the obverse and "Mills Edisionia" on the reverse side, is in violation of section 3, act of 1891 (32 Stat., 1223). July 1, 1904.
- Same—Toy Money.** See Toy Money, this title.
- Same—Trade Tokens.**—Tokens or business checks, metal, in color of silver, size of silver coins, payable in merchandise, are forbidden as in similitude of coins. (To Wilkins.) Oct. 22, 1898.
- College Currency.**—College currency submitted clearly a similitude of \$20 note; plate should be seized. Dec. 7, 1899.
- Copyright.** See Toy Money, this title.
- Coupons—Trade.** See Trade Checks.
- Currency—Print—Similitude.**—A print which as a whole would not pass as currency, but certain parts of which are intended as representations of Federal money, is prohibited by section 3, act of 1891, as amended March 3, 1903 (32 Stat., 1223). June 16, 1904.

COUNTERFEITING—Continued.

Definition—Reward.—A spurious bond passed and imposed as genuine is a counterfeit, and the informer is entitled to reward.

(To Chief S. S.) Sept. 6, 1881.

Destruction of Money—Crime.—The destruction of United States money has never been made a crime against the Government.

Feb. 28, 1881.

Detection.—Dies should not be ordered from engravers for the purpose of getting up a prosecution against them.

June 28, 1895.

Drafts.—Private bankers are not prohibited from issuing drafts in amounts over \$1, intended for circulation as local currency, if they choose to pay the 10 per cent tax imposed thereon by act of February 8, 1875 (18 Stats., 311). See section 3583, R. S.

(To Compt. Currency.) Apr. 24, 1906.

Duebills—Metal.—Aluminium checks submitted not in similitude of coins, are not prohibited.

(To Ford.) Aug. 18, 1898.

Same—Oblong Paper.—Duebills payable in merchandise not prohibited.

(To Tudor.) Aug. 24, 1898.

Same—Similitude.—A duebill, in colors, on paper 5 by 2½ inches, payable in merchandise, not in similitude of any obligation of the United States, is not forbidden.

Oct. 29, 1898.

Exposition Admission Tickets—Similitude.—Proposed admission tickets to Philadelphia Exposition have appearance of currency and would be violation.

Oct. 14, 1899.

Exposition Medals.—World's Fair medals, cuts, plates, etc., are forbidden.

May 17, 1894.

Same.—Designs for World's Columbian Exposition medals, which have not been accepted, are not protected by the statute.

(To Attorney General.) June 28, 1894.

Same.—Similitude of exposition medals prohibited.

Feb. 8, 1896.

Same.—Buffalo Exposition medal, about size \$20 gold piece, but having no legal resemblance, not forbidden.

Aug. 16, 1900.

Same.—The reproduction by the recipient of a Louisiana Exposition medal somewhat smaller than the original, with a slit or ring for attaching to a fob or watch chain, is illegal, as the counterfeiting provisions of the coinage act of 1873 (17 Stats., 424), have been made applicable to such medals (33 Stats., 513).

Mar. 19, 1906.

Same—Photographs.—The holder of a medal may insert a photograph or engraving of it in a publication.

Feb. 3, 1899.

Same—Photographs.—The owners of medals awarded by the Louisiana Purchase Exposition are not prohibited by law from having photographic copies made of their medals.

Oct. 27, 1904.

Federal and State Jurisdiction Within Public Buildings.—The custodian of the public buildings at St. Paul, Minn., is not amenable to the smoke ordinance of that city, the place not being within the jurisdiction of the State nor the offense prohibited by a "law" thereof.

Nov. 24, 1908.

Five-Cent Obligation.—A check or obligation representing a face and figure 5 in two places, which "will be accepted for 5 cents with every cash purchase of \$1," is a violation of section 3583, R. S., forbidding money obligations of less than \$1.

(To Patterson.) Feb. 21, 1899.

Flash Note. See Notes, this title.

Fractional Currency—Facsimiles.—Printing facsimiles of fractional currency to be pasted on whip handles, forbidden.

June 2, 1897.

Government Check—Reproduction.—There is no statute which prohibits a reproduction of a Government check, unless it is section 3708, R. S., providing against similitudes of obligations of the United States.

(To Hawker Mfg. Co.) Aug. 12, 1910.

COUNTERFEITING—Continued.

Great Seal and Coat of Arms of United States.—No law forbidding use facsimile of coat of arms or great seal of United States, but highly improper to sanction use. May 23, 1898.

Handbill of national currency. Jan. 17, 1891.

Imitation Gold Metal.—The making of a metal having the appearance of gold, but having no gold in it, and stamping, advertising, and selling it as "gold metal" should not be sanctioned. Oct. 11, 1907.

Imitation of United States Bond.—If fictitious bonds resemble United States bonds sufficiently to deceive, they may be described as counterfeits and the parties using them punished. (To U. S. Atty., E. Ark.) Jan. 19, 1881.

Metal Checks—Trade.—Brass checks payable in merchandise not forbidden.

June 9, 1899.

Same—Used as Money—Similitude.—Metal checks closely resembling pure aluminum, about the size of the silver coins of the United States, used to pay employees, are forbidden. Jan. 27, 1900.

Molds—Making and Possession.—The criminal intent mentioned in section 1 of the act of February 10, 1891, refers to the possession of molds, and not to the making thereof. (To U. S. Atty., S. Ill.) Aug. 7, 1909.

Money—Advertisement Circulating as.—Trade checks, or advertisement redeemable for 5 cents, forbidden. May 22, 1899.

Same—Coupon to Circulate as.—Coupon for 5 cents payable in "Mdæ. or currency" prohibited. Sept. 6, 1898.

Mutilation of. See Coins, Mutilation of, this title.

Notes and Stock Certificates.—Lithographic script notes and certificates of stock in similitude of obligations of the United States are forbidden. Whether the custody of such prints constitutes a crime is a matter for the courts.

May 10, 1898.

Notes—Bank Bills—Making Half Tones of.—An opinion whether section 5430, R. S., prohibits the making of half tones of bank and State bills for numismatic and historical journals can not be given to private persons.

(To Alderman.) July 9, 1908.

Same—Bank Book.—A folder, in imitation of a depositor's bank book, with ends of notes protruding, is not "in the likeness or similitude" of any note, obligation, or security of the United States within section 3708, R. S., or any other statute. Sept. 11, 1905.

Same—Bill Fold.—The manufacture and use of a bill fold of leather, about 3 by 9 inches, one side with engraving of scroll, Government building at Lewis and Clark Exposition, lettering, etc., and of light-green color, presenting the general appearance of money, is questionable and should not be sanctioned. A change of color, however, would take it without the statutes. Feb. 8, 1905.

Same—Certificate of Stock.—Certificate of stock about size United States note, but not otherwise similar, does not seem to come within law. Apr. 9, 1901.

Same—Colonial Bills of Credit.—Facsimiles of colonial bills of credit, not being copies of obligations of the United States, are not prohibited. Apr. 12, 1895.

Same—Colonial Shilling.—Reproduction of "Colonial Pine Tree Shilling" might be held to have circulative property of money; not advisable to sanction. June 18, 1903.

Same—Confederate Bills—Similitude.—Facsimiles of such notes in similitude of United States money is prohibited.

(To U. S. Atty., N. Ohio.) Nov. 1, 1902.

Same—Confederate Currency.—Dealing in Confederate currency not forbidden. Apr. 27, 1899.

COUNTERFEITING—Continued.

Notes—Confederate Money—Reprints—Similitude.—Reprints of "Confederate" money, having the general appearance of United States notes, are a violation of section 3708, R. S. (To Foreman-Bassett-Hatch Co.) Oct. 18, 1905.

Same—Confederate—Reproduction.—A reproduction of a Confederate note bears sufficient resemblance to United States currency to bring it within the prohibition of section 3708, R. S. Sept. 28, 1906.

Same—Same—Reproduction of a Virginia Treasury Note.—A reproduction of a Virginia treasury note of 1862 for \$100, about a quarter of an inch longer and wider than a United States note, and unlike it in color and in several other important respects, is not forbidden. Apr. 3, 1907.

Same—Same—Similitude.—Similitudes of Confederate notes having general appearance United States securities are prohibited; defining "likeness" and "similitude." July 7, 1897.

(To Robert.) Sept. 14, 1897.

(To Hodge.) Nov. 3, 1897.

Nov. 1, 1902.

Same—Same—Same.—Reprint of Confederate notes when imitation of United States obligations in color, forbidden. Aug. 23, 1902.

Same—Continental Bills.—Facsimile of Continental \$5 bill not a counterfeit within statute. Oct. 7, 1898.

Same—"Flash Notes."—Such notes or advertisements, so similar to genuine obligations as to be passed as such, are illegal.

(To Chief S. S.) July 29, 1891.

Same—Likeness or Similitude.—The question whether a print is "in the likeness or similitude" of a United States note, is one of fact, and depends upon whether such a reproduction could be imposed upon an ignorant or careless person as money. Apr. 3, 1907.

Same—Miniatures.—A miniature print of a bank note is not forbidden.

Mar. 15, 1901.

Same—National Bank—Printed on an Advertisement.—A similitude of a national-bank note printed on an advertisement is forbidden.

(To Comp. Currency.) Apr. 30, 1891.

Same—Nonnegotiable Bank.—Nonnegotiable scrip notes of "Allendale Bank," purpose not disclosed, not prohibited and not taxable. June 14, 1900.

Same—Of Nonexisting Bank.—Unless such notes are in similitude of obligations of the United States they are not prohibited.

(To U. S. Atty., E. Ark.) Feb. 13, 1890.

Same—Of Banks other than National.—There does not appear to be any law prohibiting the printing of copies of the "bills of broken or defunct banks," unless such banks were organized under the laws of the United States.

(To Heath.) Mar. 15, 1906.

Same—Old State Bank.—Small picture in a book of a \$2 note of "Shelbyville Bank of Tennessee" not a similitude and not violation. Sept. 30, 1899.

Same—Painting.—The oil painting of a \$5 bill is prohibited. Dec. 1, 1886.

Same—Parts of.—Crude representation of parts of notes on an advertisement, forbidden. Nov. 9, 1901.

Same—Patented Safety Money.—Patented safety money "U. S. will pay on demand to bearer in Washington," prohibited as in similitude of obligations of the Government. Mar. 30, 1899.

Same—Photographs—Miniature.—A photograph, although in miniature, of a United States note is forbidden, although the similarity is not calculated to deceive. May 10, 1898.

COUNTERFEITING—Continued.

- Notes—Photographs—Miniature.**—A photograph, although in miniature of a United States note, is forbidden by section 5430. (To Walker.) Oct. 28, 1903.
- Same—Prints.**—Drafts, notes, etc., on white paper, printed in dark colors, not violation. Apr. 20, 1901.
- Notes—"Prosperity Purse."**—A "prosperity purse" which, when folded, has the appearance of a roll of paper money, should not be sanctioned, although there may be doubt as to its illegality. Feb. 24, 1905.
- Same—Reproduction.**—A crayon or pen work or oil painting of a national-bank note would be a violation. (To Comp. Currency.) May 5, 1893.
- Same—Trade.**—An obligation for \$5 payable in merchandise, but in similitude of a "greenback," is prohibited. Jan. 14, 1890.
- Same—Same.**—Trade note payable in merchandise, but in similitude of United States note, forbidden. May 12, 1902.
- Same—Trade Checks.**—A trade check, about 1 inch shorter and a quarter inch narrower than a dollar note, and not suggestive of the money of the United States, except a sort of general appearance resulting from the use of check letters, an engraved vignette, and scrollwork, and the words "one dollar" about the center of the paper as part of the phrase "merchandise to the amount of one dollar," is not in the similitude or likeness of money of the United States, and not prohibited by law. Apr. 11, 1907.
- Same—Use as Money.**—A credit check certificate or green memorandum "worth 50 cents" is within section 3583, prohibiting the use of such in lieu of lawful money; possibly also within section 5413 prohibiting similitudes. Sept. 23, 1903.
- Same.** See also Obligations, this title.
- Obligations.**—A negotiable obligation for \$5 to be received on account of patent fee not prohibited, but subject to 10 per cent tax. Dec. 8, 1899.
- Same—Similitude.**—Large-sized cards are not prohibited. Sept. 15, 1891.
- Obligation of United States—Paper.**—A paper containing no words imposing an obligation on any person nor acknowledgment of indebtedness, is not a "due bill" or transferable or negotiable, although so stated on its face, and not being in likeness or similitude of any obligation of the United States is not in violation of any Federal statute, or taxable. Jan. 20, 1906.
- Order not Payable in Money.**—Light slate-colored paper with words "Patriotic Bank will pay bearer on demand, Ten Dollars in patriotic impulses," not unlawful. July 12, 1898.
- Oregon "Beaver" Money.**—The making and distribution of facsimiles of the Oregon "Beaver" money would be a violation of the act of February 10, 1891 (26 Stat., 742). May 4, 1904.
- Paper for United States Obligations.**—A soft coarse cover paper containing colored cotton fiber is not "adapted to the making" of the obligations or securities of the United States, and is not prohibited by section 5430, R. S.; nor is even the same kind of fiber as used by the Government prohibited unless in paper "adapted" to such use. July 16, 1904.
- Penalty.**—Amendment providing penalty for refusal to deliver up counterfeits and apparatus advisable; bank officers should not be liable to punishment for failure to stamp counterfeits unless know character of money. Mar. 9, 1898.
- Same.**—Proposed amendment of section 5430, R. S. Mar. 12, 1898.
- Photographing National Currency.**—Section 5430, R. S., prohibits the photographing of United States or national currency. Nov. 28, 1890.
- Photographs—Similitudes.**—Due bills in similitude of United States obligations and photograph of letters are forbidden; intent not material; test is, if deceives a sensible and un-suspecting man. Apr. 2, 1898.

COUNTERFEITING—Continued.

Photographs of Currency.—The inquirer should determine whether facsimiles of "old fractional currency" to illustrate an article in a magazine would be in violation of section 5430, R. S. (To Treasurer U. S.) Feb. 11, 1890.

Placing "Stickers" on Coins. See Coins.

Plates Seized—Disposition.—Plates and prints in possession of "Heath's Counterfeit Detector," by authority of former Secretary, and now seized, may be disposed of as Secretary directs. Mar. 18, 1897.

Portrait of Treasurer United States.—The use of a portrait of the Treasurer of the United States in an advertising sketch is not prohibited. July 17, 1903.

Printing Advertisements on Bonds, Notes, etc. See Obligations, this title, and Obligations of the United States.

Rebate Checks—Merchandise.—"Rebate checks" payable in merchandise not forbidden. Oct. 3, 1898.

Resemblance—Similitude.—Definition. (To Stuart.) Feb. 9, 1880.

Return to Offender of Mutilated Notes.—Mutilated Treasury notes should not be returned to offender. Feb. 9, 1895.

Reward.—Reward for apprehending dealers in counterfeit money may be paid out of sundry civil appropriation. (To Clopton.) Aug. 14, 1895.

Scrip not in imitation of money not prohibited. Aug. 6, 1894.

Scrip to circulate as money. See Money.

Seal of the United States.—Enlarged reproduction seal United States not prohibited. Mar. 17, 1900.

Same.—If seal used on United States obligations should be printed on trade coupons, it would be a violation. Apr. 9, 1902.

Seals of the Government—Facsimiles.—Copies of such seals as may be impressed on United States obligations are prohibited by statute; copyright would afford no protection against the United States. Mar. 15, 1894.

Secret Service—Statutes Relating to.—Statutes relating to the Secret Service connected with the Treasury Department. (Brief.) Apr. 8, 1905.

"Show Card."—Bearing some resemblance in form and general appearance to a national bank note and purporting to have a face value of 50 cents is prohibited. (To Robinson.) Apr. 27, 1881.

Signatures on Notes.—There is no legal objection to making photographs of official signatures on notes, but it may not be advisable to sanction it. Dec. 6, 1895.

Stamping and Seizure of Counterfeits.—A cashier of a bank is not authorized to retain a counterfeit presented, but must stamp it according to character; neither can he be constituted an agent of the Treasury Department for the seizure of such money. Oct. 24, 1903.

Stamps—Advertising.—The stamps submitted of the "U. S. Building Loan League" are illegal. July 31, 1891.

Same—Customs—Cigars.—Stamps similar to those required on imported cigars, forbidden. Aug. 20, 1901.

Sept. 21, 1901.

Same—Same—Same—Similitude.—A similitude of a customs cigar stamp affixed to the boxes is forbidden. Apr. 23, 1891.

Same—Internal Revenue—"Caution" Stamps—Similitude.—"Caution" stamps having a general resemblance to internal-revenue stamps should be suppressed. May 12, 1894.

Same—Same.—Reproduction parts internal-revenue stamps as submitted not a violation. May 29, 1899.

Same—Same.—Furnishing to an institution for exhibition. See Obligation.

Same—Postage.—Papers, colored, larger than post-office stamps, with name, etc., of advertiser, not forbidden. Dec. 24, 1898.

COUNTERFEITING—Continued.

Stamps—Postage—Advertisement.—A pamphlet issued as an advertisement the cover of which bears a facsimile of a 2-cent postage stamp is forbidden.

Dec. 19, 1893.

Same—Same—Canceled.—Half-tone reproduction of canceled foreign postage stamp submitted is not considered a similitude.

Dec. 4, 1899.

Same—Same—Canceled or Not.—Postage stamps, canceled or not, is a violation.

July 19, 1898.

Same—Same—Canceled—Obsolete—Reproduction.—A photographic reproduction of a canceled postage stamp is not in violation of any Federal statute, but the reproduction of an obsolete uncanceled stamp is.

Dec. 2, 1905.

Same—Same—Facsimiles.—The importation of lithographic scrap pictures bearing facsimiles of United States postage stamps is prohibited.

July 26, 1897.

Same—Same—Foreign.—While the question is not free from doubt, it is considered that the possession of electro-cuts, wood-cuts, and plates by which foreign postage stamps may be counterfeited, is contrary to the spirit of the statute.

Dec. 28, 1894.

Same—Same—Same.—Catalogues and books already printed may be disposed of.

Dec. 26, 1894.

Same—Same—Same.—Similitude foreign stamps forbidden; no statute forbids printing in a way that each stamp overlaps another.

July 20, 1896.

Same—Same—Same.—The Secretary of the Treasury can not grant a license to make facsimiles of a canceled English stamp.

June 7, 1899.

Same—Same—Hawaiian.—Printing Hawaiian postage stamps unauthorized.

June 20, 1903.

Same—Same—Miniature.—An advertisement of "The Philadelphia Lawn Mower Co.," on which is printed a miniature 2-cent stamp, resembling the United States postage stamp, should be abandoned.

(To Jones.) Nov. 18, 1899.

Same—Same—Old Japanese.—Imitation old Japanese canceled stamps made in Japan may be sold here.

July 5, 1901.

Same—Same—Receipt.—A receipt in the similitude of a postage stamp is forbidden.

Apr. 10, 1891.

Same—Same—Similitude.—Stamps, the colors, size, and shape, and general lettering and figures, bear a strong resemblance to the 5-cent and other Government stamps, are forbidden.

Oct. 6, 1891.

Same—Same—Same.—A design having the general appearance of a red, white, and blue perforated patent postage stamp should not be sanctioned, but patentee left to take responsibility of issuing.

July 21, 1903.

Same—Same—Special Delivery.

Jan. 10, 1900.

Sept. 7, 1901.

Same—Postage and Revenue—Canceled.—The opinion of the Attorney General that the reproduction of a canceled postage stamp is no violation of law would no doubt apply as well to canceled revenue stamps.

(To Colson.) May 27, 1907.

Same—Postage—Reproduction of issue Repudiated by Government.—The reproduction of postage stamps of an issue repudiated by the Government would not be a violation of the law against the reproduction of the "securities or obligations of the United States," but no opinion is expressed whether or not the issue referred to was so repudiated.

Ib.

Revenue Stamp—Similitude.—A stamp that would deceive as a revenue stamp should not be made.

July 5, 1898.

Statutes Relating to.—Statutes and decisions relating to imitations of the United States currency and coins, and substitutes therefor.

(Brief.) Mar. 18, 1905

COUNTERFEITING—Continued.

Toy Money—Copyright.—Copyright does not protect; "toy money" submitted is in violation. Feb. 13, 1900.

Same—Educational.—The making, having possession, etc., of such money must be at the risk of indictment and conviction. The question of "intent to defraud" is for the jury.

(To McMillan Bros.) Jan. 15, 1880.

(To U. S. Atty., D. C.) Feb. 9, 1880.

(To Fisher.) Feb. 9, 1880.

Same—Pasteboard.—Circular white pasteboard pieces sizes of coins and having statutory devices, etc., to be used as "toy money" in schools, forbidden.

Nov. 16, 1898.

Trade Checks.—When trade checks are to be considered within the counterfeiting statute. Nov. 3, 1893.

Same.—Are not prohibited unless they are made in the likeness of United States money or coin. (To McElroy.) Oct. 27, 1905.

Same. See Trade Checks.

Use of Checks for Coins. See Money; Trade Checks.

Vignette.—Vignette of General Grant on bank check a violation of section 3413, R. S. May 17, 1899.

COUNTING NOTES. See National Banks, notes.

COUNTY BONDS. See Bonds—Municipal.

COUPONS.

As Promissory Notes—Interest—Demand.—Coupons are in legal effect promissory notes and possess all the attributes of negotiable paper. Interest is recoverable upon such coupons after maturity. Demand need not be averred or proved.

(To U. S. Atty., M. Tenn.) June 14, 1880.

Trade. See Trade checks.

See Bonds.

COURT-MARTIAL.

Punishment of Revenue-Cutter Cadets Without Trial.—The Secretary of the Treasury having the power to summarily dismiss a cadet in the Revenue-Cutter Service for certain causes may instead prescribe a less punishment in such cases, notwithstanding the fact that Congress also provided for trials by a "Revenue-Cutter Service court." (Brief.) Nov. 2, 1907.

COURT OF CLAIMS.

Damages Account Collision of Vessels.—The claim of a British vessel for damages on account of a collision with a revenue cutter may be submitted to the Court of Claims. Mar. 1, 1890.

Decisions Establishing a General Principle. See Claims.

Judgment—Reopening.—The Secretary of the Treasury has no authority to reopen and revise the judgments of the Court of Claims. June 11, 1886.

Jurisdiction of Drawback Cases not affected by limitation in act of 1887.

Mar. 6, 1894.

Jurisdiction.—Jurisdiction of the Court of Claims as to claims referred by the head of a department. (Brief.) Apr. 4, 1905.

Jurisdiction of the Court of Claims. (Brief.) Apr. 12, 1905.

Modifying Judgments.—The Secretary of the Treasury can not modify judgments of the court. May 4, 1887.

National Banks Suing for Wrongful Application of Security Bonds.—There being an implied contract on the part of the Government to hold bonds deposited by national banks for certain purposes, a claim arising from the alleged wrongful application of the proceeds of such bonds deposited by an insolvent bank may properly be referred to the Court of Claims under sections 1059 and 1063, R. S.

Aug. 2, 1905.

COURT OF CLAIMS—Continued.

Payment of Judgment Within Time of Appeal.—A judgment of such court may be paid before 90 days in an exceptional case where the Secretary of War waives the right to appeal. Mar. 15, 1889.

Recall of Case Submitted by the Secretary.—A claim submitted by the Secretary of the Treasury to the Court of Claims may be recalled at the request of claimant. Apr. 26, 1894.

Reference of Case to, by the Secretary of the Treasury.—In a claim by a captain who was not mustered in and did not join his regiment, there being no controverted questions of fact or law, the Secretary can not refer it to the Court of Claims. Aug. 23, 1886.

Referring Claims to.

May 4, 1887.

COURTS.

Enjoining Executive Officers.—The courts can not enjoin a collector of customs from delivering merchandise according to the statute. Jan. 28, 1881.

Payment of Costs against Secretary of the Treasury. *See Costs.*

Refund of Court Moneys. *See Moneys.*

See United States Courts.

Unclaimed Moneys in Registry. *See Moneys.*

COVENANT NOT TO SUE.

The effect of a covenant not to sue a cosurety.

(Brief.) May 2, 1905.

See Compromise.

CRANEY ISLAND.

Use of.—Crane Island, Norfolk Harbor, having been transferred by the Navy Department to the Treasury Department, the latter department may revoke the permission given to the State and county authorities to use the island for pesthouse purposes. Mar. 17, 1906.

CREDITS. *See Accounts.***CRIMES AND OFFENSES.**

Acquittal of Charge of Smuggling as a Bar to Forfeiture Proceedings. *See Customs law.*

Arrest.—All persons, except ambassadors and their servants, are liable to arrest, to answer a criminal charge, Government officers not excepted. July 15, 1895.

Bar to Action on a Bond—Jeopardy.—A conviction of a crime is no bar to a suit on a bond. Plea of "twice in jeopardy." (Brief.) Dec. 15, 1905.

Bribery—Disposition of Money Received.—Money received in attempt to bribe secret-service men should be handed Secretary to be turned into Treasury.

Aug. 14, 1900.

Same—In Canada—Jurisdiction.—The United States has no jurisdiction of an attempted bribery of a customs officer in Canada by an alien. Feb. 7, 1898.

Conspiracy.—It is duty of State officers to prosecute persons for driving colored man from his home; conspiracy. Jan. 11, 1899.

Partner's Fraud—Effect on Firm.—When a fraud has been committed by one member of a firm in the firm's business the firm is regarded as guilty.

Nov. 19, 1895.

Counterfeiting. *See Counterfeiting.*

Customs Violations. *See Customs, Suits; Solicitor of the Treasury.*

Detection.—Dies should not be ordered from engravers for the purpose of getting up a prosecution against them. June 28, 1895.

Embezzlement—Distress Warrant.—A distress warrant would not be satisfied by conviction of the delinquent officer of embezzlement and payment of his fine; nor would a satisfaction of the distress warrant be available as a defense on the trial for embezzlement.

(To U. S. Atty., M. Tenn.) Oct. 8, 1908.

CRIMES AND OFFENSES—Continued.

Fraudulent Claim in Alaska.—The presentation of a false, fictitious, or fraudulent claim against the United States in Alaska is not punishable. Apr. 7, 1882.

Jurisdiction of Offenses Committed on Ceded Lands. (Brief.) Oct. 25, 1910.

Prosecution as a Bar.—Criminal prosecution as a bar to a proceeding for a penalty or forfeiture, or vice versa, for the same offense. (Brief.) May 5, 1905.

Punishment of Conspiracy to Injure or Oppress Citizens in the Exercise of Civil Rights. (Brief.) Nov. 12, 1907.

Punishment under the Laws of the United States of Murderers of a Federal Officer. Ib.

Use of Revenue Cutters to Prevent Stealing in New York Harbor.—The stealing of coal from barges in and about the port of New York, not being "upon the high seas," or in some place "under the exclusive jurisdiction of the United States," is not punishable under the laws of the United States, and the revenue cutters can not be used to prevent it. July 18, 1907.

Same.—Even if the offense in question were cognizable by the Federal courts, revenue cutters could not be so used, as the law provides that they shall be employed for specially defined purposes, not including the one in question. Ib.

Assaults Committed in Public Buildings. See Public Buildings.

Counterfeiting—Making and Possession of Molds. See Counterfeiting.

Effect of the Satisfaction of a Distress Warrant upon a Criminal Prosecution. See Embezzlement.

CRIMINAL PROCEEDINGS.

Compromise.—Prosecutions for making false affidavits to pension claims can not be compromised, but a consent fine may be imposed.

(To U. S. Atty., S. Fla.) Dec. 30, 1910.

Dismissal—Authority of Commissioner of Internal Revenue.—There is no statute which authorizes the Commissioner of Internal Revenue to dismiss or discontinue a criminal prosecution. Dec. 23, 1910.

Effect on, of Settlement of Civil Claim.—The settlement of civil liability does not defeat a criminal proceeding growing out of the same case. June 15, 1895.

As to Compromise. See Compromise.

CURATOR.

Of Succession of Estate (Louisiana), power of. Nov. 14, 1891.

CURRENCY.

Advertisements on. See Counterfeiting; Obligations of the United States.

Appropriation—Contract for Carrying. See Appropriations.

Cancellation and Transportation. See Moneys.

Canceled—Meaning.—The canceled currency described is not embraced by the term securities used in Paragraph VIII of the contract for carrying money, etc. July 22, 1910.

Checks, etc., for less than \$1. See Finance; Moneys.

Contract for Carrying—Construction. See Contracts.

Imitation of. See Counterfeiting.

Issuing Additional Currency. See National Banks.

Railway Fare Checks as Money. See Money.

Refusal to take.—It is no offense against the laws of the United States to refuse to accept payment of a debt in United States currency; it only stops interest from the date of the refusal. (To Barnard.) Sept. 13, 1910.

See also Coin; Money; Notes; Public Moneys, etc.

CURRENCY ASSOCIATIONS. See National Banks.

CUSTODIANS OF PUBLIC BUILDINGS.

- Appointment of—Certification of Vouchers by.** Apr. 7, 1886.
Appointment of Employees.—A custodian in an emergency may appoint employees under him subject to after approval by the secretary. Apr. 4, 1889.
Liability.—Where collector of customs is custodian, he is not liable under his bond as collector for moneys deposited with acting custodian; and question of liability of Government should be left to courts. Jan. 29, 1904.
Power to Assign Rooms in Government building, Alaska. Oct. 16, 1893.
See Public Buildings.

CUSTOMS LAWS.

- Abandonment—Goods in Warehouse over Three Years.**—Should be treated as abandoned to the Government. Mar. 17, 1892.
Same—Goods not Damaged.—Cigars which have been abandoned by consignee do not come within section 23, act June 10, 1890, relating to damaged goods. July 20, 1891.
Same—Other Than Damaged Goods.—Section 23 of the customs administrative act, as amended May 17, 1898 (30 Stat., 417), applies only to damaged goods, and there is no law permitting an importer to abandon his goods in order to escape the payment of duty thereon, except in cases of damage and injury. (To U. S. Atty., S. Ga.) Jan. 21, 1907.
Same—Proceeds of Sale—Disposition.—The proceeds of the sale of goods abandoned under section 23, act June 10, 1890, may be disposed of as the secretary directs. July 3, 1894.
Same—Refused by Consignee.—Cigars which consignee refuses to receive can not be abandoned to Government as damaged goods. July 20, 1891.
Same—Sale of Goods and Recovery of Duties.—Goods upon which the importer refuses to pay duty may be sold under section 2973, R. S., after one year; or the duties may be recovered in an action of debt against the importer. (To U. S. Atty., W. N. Y.) Feb. 14, 1907.
Same—Sound Mixed With Damaged Goods.—The statute does not require the abandonment of the sound contents of a package with the portion that is damaged. Oct. 15, 1890.
Same—What Goods.—The only authority for permitting an importer to abandon any part of a package of goods and avoid the duties thereon is contained in section 23 of the customs administrative act of 1890 (26 Stat., 131), but this, it has been held, applies only to damaged goods (99 F. R., 426). (To U. S. Atty., W. N. Y.) July 13, 1906.
Abatement of Duties.—Should not be made on statuary injured by burglar. Nov. 12, 1887.
Same—Freezing.—Goods damaged by freezing are subject to abatement of duties. Dec. 27, 1886.
Same—Iron Damaged in Port. *See Damage Allowance, this title.*
Same—On Account of Fire.—Where the importers had a delivery permit for iron and part of it had been weighed but before removal was damaged by fire, duties can not be abated or refunded on the part which had been weighed, it not being in customs custody. June 19, 1885.
Same—On Account of Theft—"Casualty."—Theft from a warehouse is not a "casualty," and a debt for duties can not be abated on that account. (To U. S. Atty., S. N. Y.) Feb. 11, 1882.
Same—Tax on Spirits destroyed by fire. Jan. 8, 1886.
Same. *See also Casualty; Damage Allowance, this title.*
Accident. *See Damage Allowance, this title.*
Act. *See Laws, this title.*
Act of Congress—Punctuation. *See Congress.*

CUSTOMS LAWS—Continued.

Actual Market Value. See Appraisement, this title.

Additional Duties—Additions to Entry—Goods not Purchased.—Additional duties should be imposed on bags bought by foreign member of partnership and consigned to resident member; they not being "purchased," addition to entry can not be made. Jan. 26, 1899.

Same—Appraiser's Amended Return after goods have been delivered. See Appraisement, this title.

Same.—Assessing additional duty upon goods at the Louisiana Exposition which are also entitled to damage allowance. See Duties, Nov. 8, 1904.

Same—Basis.—The entry and not the invoice is the basis for the additional duty under section 7, act June 10, 1890. Nov. 19, 1895.

Dec. 5, 1895.

Same—Compromise. See Compromise.

Same—Debt.—Penal duty is a personal debt, and may be sued for as in case unpaid regular duty; proceeds sale of undervalued goods should first be applied to discharge penalty. Sept. 19, 1896.

Same—Depending on Amount for Coverings.—Additional duties were properly assessed on Iceland wool, where it was sought to include coverings in value to bring total below 12 cents a pound. Apr. 12, 1900.

Same—Difference in Invoice and Entry.—Items in an invoice which are left out of the entry must be included in value, and if the value then exceeds by 10 per cent the entered value, additional duty follows. Oct. 15, 1886.

Nov. 8, 1886.

Same—Different Weights—Average Price.—Additional duties on pineapples in cases of different weights, but entered at average price; if sold at average price additional duties should not be assessed; if not, should be assessed and based on highest valued case; appraiser's return should show relative values.

Oct. 22, 1902.

Same—Excess Quantity.—If there was no fraud it was the duty of the collector to cause an addition to the entry of the excess and to collect the proper duties accordingly on such excess. May 12, 1885.

Same—Exhibition Goods.—Where exhibition goods are not warehoused they are not subject to 10 per cent additional duty under section 2970, R. S.

Dec. 28, 1889.

Same—Exposition Goods.—In assessing duty upon goods at the Louisiana Purchase Exposition subject to damage allowance under the act of April 28, 1904 (33 Stat., 566), and on which additional duty has been imposed, the amount upon which such additional duty should be imposed would be the appraised value of the goods after deducting the damage allowance. Nov. 8, 1904.

Same—Same.—In case the damage allowance would reduce the net value of the goods below, or not in excess of, the appraised value, the right to the additional duty would not accrue. Nov. 8, 1904.

Same—Same.—The act of April 28, 1904 (33 Stat., 566), providing that deterioration on account of handling, etc., of imported merchandise at the Louisiana Purchase Exposition shall be taken into account in assessing duties, does not affect the accrument of additional duty thereon under section 32 of the act of 1897. (30 Stat., 211.) Nov. 8, 1904.

Same—Lemons—Specific and Ad Valorem Duty.—Where in an entry lemons in boxes are subject to a specific duty and others in cases subject to ad valorem, the latter being advanced over 10 per cent are alone subject to additional duty.

Mar. 18, 1887.

Same—Pro Forma Entry.—Additional duty does not accrue in the case of a pro forma entry. Feb. 5, 1887.

Mar. 21, 1887.

CUSTOMS LAWS—Continued.

Additional Duties—Recovery.—Where the undervaluation is over 50 per cent and the goods have gone into consumption it is advisable to bring suit for the recovery of the additional duties amounting to 50 per cent. Nov. 5, 1897.

Same—Refund. *See* Refund, this title.

Same—Reimported Whisky.—Whisky of domestic manufacture exported, returned and placed in warehouse is subject on withdrawal for consumption to duty equal to the tax and also under section 2970, R. S., to an additional duty of 10 per cent. May 20, 1885.

Same—Relief and When Leviable.—There is no relief from the payment of the additional duties, under section 32, act of 1897, where the Secretary holds that the erroneous invoicing of the goods by a clerk of the shipper is not a "manifest clerical error." (To U. S. Atty., So. N. Y.) May 4, 1905.

Such additional duties are payable irrespective of any question of fraudulent undervaluation or the fact that the goods were sent free of charge to the importer for advertising purposes. Ib.

Same—Remission. *See* Remission, this title.

Same—Several Items in Invoice.—All the items in an invoice, whether of the same or different classes of goods, must be valued separately and each one undervalued be subject to the additional duty. July 10, 1886.

Same—Soap—Shrinkage.—Twenty per cent additional duty does not attach on soap which has shrunk on the voyage. July 31, 1889.

Same—Total Appraised and Entered Value.—Additional duties should not be exacted on hides where total entered value is greater than total appraised, and where regular duty greater on entered than on appraised value. June 5, 1902.

Same—20 per cent.—Is the 20 per cent a penal or additional duty? May 24, —.

Same—Warehoused Goods.—The 10 per cent under section 2970, R. S., on goods in warehouse more than 1 year applies to regular duties and the 20 per cent for undervaluation. May 24, 1889.

Same—Same.—Goods remaining in warehouse over 1 year is subject to 10 per cent additional duty, and section 2970, R. S., has not been repealed in this respect. July 22, 1890.

Same—When Additional Accrues.—The additional duty of 20 per cent results from the difference between the gross valuation made by the appraisers and the gross amount in the entry. Feb. 5, 1887.

Mar. 21, 1887.

Same—Wool.—The 20 per cent additional duty provided in section 2900, R. S., is incurred whenever the appraised value exceeds by 10 per cent the entered, although such appraised value is not sufficient to subject the wool to the higher rate. Dec. 9, 1885.

Administrative Act. *See* Laws; Suits, this title.

Ad Valorem Duties—Weight or Quantity. *See* Duties, this title.

Advertisement for cartage proposals. *See* Cartage, this title.

Agents and Brokers—Appointments by Corporation.—An agent appointed by the board of directors of a corporation, unless prohibited by charter, should be recognized. May 24, 1898.

Same—Disbarment.—The Secretary of the Treasury may decline to recognize such brokers if he considers it in the public interest, although there is no statute governing the matter. Dec. 29, 1882.

Same—Same.—When a broker is guilty of fraud or dishonesty toward the Government he may be disbarred by the collector, but fraud toward others would not justify such action. May 26, 1887.

Same—Same.—Disbarred broker may act as agent, under power of attorney, to collect drawback. Oct. 11, 1895.

CUSTOMS LAWS—Continued.

Agents and Brokers—Executing Owner's Declaration.—An agent or attorney in fact of a corporation need not be a stockholder thereof in order to execute an owner's declaration. Oct. 27, 1908.

Same—Feme Covert.—Feme sole's authority to act as, not revoked by marriage. Dec. 2, 1897.

Same—Foreign Agent.—A person abroad who purchases goods, has them treated and shipped, is an agent of the importer for invoice purposes. Sept. 16, 1890.

Same—Liability of Railroad Company.—A railroad company whose agents receive goods in transit as consignees and make entries thereof is liable for amounts found due on reliquidation. (Brief.) July 13, 1907.

Same—Liability When Consignee.—An express or forwarding agent when consignee can not escape liability by claiming that the goods belonged to another person. (To Baldwin.) Nov. 30, 1900.

(To Baldwin.) Dec. 11, 1900.

Same—Making Entry.—An agent with a general power of attorney to sign and indorse all papers necessary, particularly customhouse, may make entry.

June 6, 1889.

Same—Of Foreign Corporations.—May be appointed by foreign corporations.

Dec. 18, 1897.

Same—Power of Attorney. See Power of Attorney, this title.

Same—Signing Bonds.—An agent may be appointed by the surety on customs-house bonds to sign for him. May 1, 1897.

Same. See also Power of Attorney, this title.

Alaska—Opium Seized in. See Opium.

Ale—Drawback on. See Drawback, this title.

Allowance in Collectors' Accounts for additional sums paid to weighers' laborers. See Accounting.

Allowance—Damage. See Abatement; Damage Allowance; Refund, this title.

American Artist, Production of. See Free importation, this title.

"American Fisheries." See Free importations, this title.

Animals—Brands on.—As to brands on animals straying across the boundary between the United States and contiguous territory. See Customs; Free entry.

Same—In Transit—Protection of Revenue.—In shipments of live stock in transit through the United States the Secretary of the Treasury must safeguard the revenues, and he may make such regulations regarding an inspector accompanying such shipments as he deems necessary, but greater protection can not be secured by enlarging the carriers' bonds, which are now ample in case fraud can be detected. The time given to shippers in which to report the delivery of such stock at destination should be shortened, and greater care should be required of customs officers at ports of entry and exit in describing and examining the stock. Aug. 31, 1904.

Same—Reimportation.—Cattle purchased in the United States, shipped to Cuba and grazed and fattened there, and then imported into Porto Rico, do not come within paragraph 473 of the tariff act of 1897, providing for the return to the United States duty free of cattle straying, or driven across the boundary line into any foreign country for temporary pasturage. Aug. 23, 1906.

Antiquities.—A "Rembrandt" is merchandise, and the assessment of duty not appealed from in time must stand. May 12, 1887.

Same.—Two antiques not a collection. Mar. 6, 1894.

Apollinaris Water—Certificate. See Regulations, this title.

Appeal. See Protest and appeal, this title.

CUSTOMS LAWS—Continued.

Application—To Cancel an Entry of Rebate Allowed a Vessel.—Form 434 of an application to cancel an entry of the amount of rebate allowed a vessel relates to customs matters and is within the supervision of the Treasury Department, and not the Department of Commerce and Labor. July 30, 1904.

Appraised Value. See Value, this title.

Appraisement—Actual Market Value. See Value, this title.

Same—And Reappraisement after Liquidation.—See Liquidation, this title.

Same—Appraised Value. See Value, this title.

Same—At Less than Entered Value. See Value, this title.

Same—Conclusiveness.—After the collector has decided between the appraisers there is no appeal, unless they all acted in violation of law. Feb. 4, 1888.

Same—Conclusiveness.—Executive or judicial authority can not go behind an appraisement. July 8, 1890.

Same—Delivery before Return Made. See Delivery, this title.

Same—Different Grades in Same Case.—Japanese silks packed in same case dutiable at different rates, having variable proportions of silk, but all of same value, and invoiced as one class of goods, are not subject to highest rate of all.

Sept. 13, 1901.

Same—Dissatisfied with—Remedy.—Where an importer is dissatisfied with the appraisement of coverings, his only remedy is to appeal to merchant appraisers. (To U. S. Atty., E. N. Y.) Nov. 7, 1885.

Same—Evidence and Information.—The question of the dutiable value of merchandise is not to be tried before the appraisers as if in a suit in a judicial tribunal, and confidential information may be received without being disclosed to the importer. Mar. 27, 1905.

Same—Finality.—Where there has been a merchant appraisement there is no power to direct a reappraisement and in a suit take a verdict for the amount found due on such reappraisement. June 3, 1885.

Same—Same.—Merchant appraisement can not be disturbed by Secretary; error in calculating duties. Nov. 10, 1885.

Same—Same.—The addition of commissions by the appraisers and the collector to the value of wool may be an error of judgment, but not an irregularity that would authorize the setting aside of the appraisement. July 12, 1886.

Same—Same.—Decision of collector final where appraisers disagree.

Nov. 4, 1886.

Same—Same.—Action of board final on dutiable values, even where less than invoice or entered value. July 19, 1898.

Same—Finality of Valuations.—The addition of commissions by the appraisers and collector to the value of wool may be an error of judgment, but is not such an irregularity as would authorize the setting aside of the appraisement.

July 12, 1886.

Same—For a Second Appraisement. See Reappraisement, this title.

Same—Goods Delivered to Importer.—Where importer sent goods called for by appraisers to another district, appraisement may be made therein with consent of sureties on importer's bond. Aug. 13, 1887.

Same—Information that May be Demanded—Effect Appraiser's Statement.—Where importer refuses to answer irrelevant questions as to value, appraiser's statement to collector of fact does not preclude reappraisement. Can not define what questions inquisitorial. Prices obtained and to whom sold may be demanded. May 28, 1898.

Same—Inspection of Goods.—There must be an inspection of the goods to be a valid appraisement or reappraisement. June 18, 1880.

CUSTOMS LAWS—Continued.

Appraisement—Inspection of Goods.—A second appraisement without an inspection of the goods would not be warranted. Jan. 6, 1885.

Same—"Irregularity."—Defining "irregularity" in appraisement. Nov. 4, 1886.

Same—Lead Ore.—Lead ore in sulphide of silver not dutiable. Sept. 30, 1895.

Same—Less than Invoice Value.—Power of Board of General Appraisers to rectify appraisement on pro forma invoice, where regular invoice showed less valuation of merchandise. June 16, 1898.

Same—Order of Collector.—An appraiser could not make a second appraisement without an order from the collector. Jan. 6, 1885.

Same—Parcels-Postal Convention in Relation to. Jan. 26, 1903.

Same—Penal Duty.—When exceeds by 10 per cent penal duty attaches. Oct. 15, 1886.

Same—Reappraisement. *See* Reappraisement, this title.

Same—Recall of.—Can not be recalled by appraisers after liquidation. Sept. 7, 1885.

Same—Report by Assistant Appraiser.—Where an assistant appraiser made the report of valuation to the collector, for which he had no authority, a-supplemental report by the appraiser is to be considered the appraisement for liquidation. Apr. 13, 1886.

Same—Report Signed by an Examiner or Clerk.—The statutes make no provision for the signing of such reports by examiners or clerks. Jan. 30, 1894.

Same—Return Amendment of.—After the goods have been delivered to the importer, the appraiser can not amend his return to include coverings and advance the value and impose additional duty. Sept. 7, 1885.

Same—Returns of Different-Priced Goods.—Returns should show relative values of different-priced goods in same case. Oct. 22, 1902.

Same—Review.—Can not be set aside by Secretary of the Treasury when made by constituted tribunal. July 11, 1887.

Aug. 29, 1887.

Nov. 14, 1887.

Nov. 28, 1887.

Same—Revisal.—An appraisement made at one port can not be revised at another. Oct. 20, 1891.

Same—Sugar.—Average polariscopic test in the sampling of sugar. Aug. 28, 1897.

Same—What Determines.—Foreign value and not contract price determines. Sept. 2, 1886.

Same—When Determined.—When the merchant appraisers have certified the value ascertained by them to the collector, the dutiable value is then determined. The appraisers can not be called together again to change their determination. Nov. 30, 1885.

Same—Without Examination—Entered and Smuggled Goods.—In the case of goods not entered or smuggled, which have gone into consumption, the amount may be ascertained without examining the goods and the duties demanded, and the solicitor's opinion in relation to appraisement of entered goods without examination does not apply. Sept. 21, 1885.

Same—Wool—Mode of Appraisement of. Feb. 4, 1888.

Same. *See also* Board of General Appraisers, this title.

Appraisers—Acting—Who may Act.—Chief examiner, or other officer other than another appraiser, can not perform duties of appraiser during latter's absence. May 29, 1903.

June 12, 1903.

CUSTOMS LAWS—Continued.

Appraisers—Appeal from. *See* Value, this title.

Same—Appointment—Assistant.—The Secretary of the Treasury has the right to appoint assistant appraisers at New York, but the Attorney General's opinion to the contrary should be followed. Dec. 6, 1885.

Same—Same—Of Subordinates—Power Relative to Appointment and classification of clerks at Philadelphia. Nov. 14, 1885.

Same—Same—Same.—The appraiser should nominate his subordinates to the Secretary of the Treasury direct and not through the collector. Jan. 10, 1888.

Same—Assistant—Duties.—Assistant has no authority to certify to collector dutiable value. Jan. 30, 1885.

Same—Citizenship.—A merchant appraiser must be a citizen of the United States. Nov. 14, 1888.

Same—Collector Deciding Between. *See* Collector, this title.

Same—Designating an Acting.—An appraiser may designate an assistant appraiser to perform his duties during his absence, section 1, act July 27, 1866 (14 Stat., 302), not being repealed. May 28, 1885.

Same—Disagreement Between. *See* Value, this title. Aug. 14, 1885.

Appraiser—Disqualified.—An agent of the importer to sell the goods, who, as a merchant appraiser, reported the goods damaged 33½ per cent, but sold them at near the rate of sound goods, was disqualified to act as such appraiser. June 25, 1885.

Same—Functions.—Appraisers are executive officers, and neither the President nor any head of a department, nor the courts, can interfere with the nature of their returns. Dec. 6, 1897.

Same—Merchant Appraiser—Substitute.—New merchant appraiser may be appointed in place of one sick or absent. Aug. 15, 1889.

Same—One Signing for Another.—One assistant may sign returns for another. Jan. 30, 1894.

Same—Returns of Assistant.—An assistant appraiser has no authority to make returns to the collector, as such returns are to be treated as a nullity where appraiser makes subsequent returns. Apr. 13, 1886.

Same—Wool—Oath.—The form of oath prescribed by the Secretary for appraisement generally is not applicable in the case of wool and should be in accordance with the law. Jan. 12, 1887.

Same. *See also* Board of General Appraisers; General Appraisers, this title.

Appraiser's Stores—Lease—Time.—A lease of a building for appraiser's stores may be made for more than one year, under section 2957, R. S., and is not governed by section 3679. Aug. 6, 1895.

Appropriation—Payment Storage Charges.—Congress having prescribed the fund out of which storage charges on unclaimed goods should be paid (sec. 2965, R. S.), the general appropriation for collecting the revenue from customs can not be used for such purpose. (Brief.) Mar. 2, 1905.

Same—For Collecting Revenue from Customs. *See* Appropriations.

Arrival. *See* Vessel.

Art, Works of. *See* Free importations, this title.

Artist. *See* Free importation, this title.

Ascertainment of Quantity. *See* Smuggled Goods, this title.

Asphaltum, dried, dutiable.

Feb. 14, 1896.

Assessment of Duty. *See* Appraisement without Examination; Duties; Value, this title.

Assignment—Smuggled Goods—Title.—As to the effect of a foreign assignment by act of law upon the claim of the United States to smuggled goods.

(Brief.) Mar. 3, 1905.

CUSTOMS LAWS—Continued.

Assistant Appraisers. *See* Appraisers, Assistant, this title.

Same—Designation to Perform Duties of Appraisers. *See* Appraisers, this title.

Assistant Gaugers. *See* Officers and Employees, this title.

Astor v. Merritt.—Articles not dutiable under that decision. July 10, 1885.

Atlanta, Ga.—District.—Is not in district of New Orleans or St. Marys. If not an independent port it is within the district of Brunswick. Apr. 23, 1896.

Attachment—State Court.—It is well settled that an attachment issuing out of a State court can not disturb a collector's custody or control of imported goods.

(To Flagler.) Feb. 15, 1886.

Same—Same.—It is well settled that no attachment issuing out of a State court can disturb a collector's control of imported goods. Mar. 6, 1886.

Same—Same.—A surveyor is not liable to attachment by a State court.

Oct. 22, 1891.

Same—Transit Goods.—United States can not attach goods in transit through United States for duties. Dec. 29, 1893.

Same—Same.—Goods in bond for Canada can not be attached in Maine by one who has an action of debt against the foreign consignee, but the question might be judicially tested. Jan. 19, 1894.

Attorneys—Advising Clients.—Attorneys may advise clients to bring suits when in their judgment a wrong decision has been made. Nov. 28, 1885.

Same. *See also* Agents and Brokers, this title.

Baggage—Contract.—Such contract stating that it may be terminated by either party upon 60 days' notice "for good and sufficient cause," the cause need not be set out in a notice of termination. July 24, 1885.

Aug. 22, 1885.

Same—Defined.

Apr. 12, 1895.

Apr. 14, 1898.

Same. *See* Passengers' Baggage; Personal Effects, this title.

Barrels. *See* Coverings, this title.

Bicycle—Household Effect.—Should be classed as a household effect, and property of person returning after five years' abroad, and old, should be admitted free. July 7, 1893.

Feb. 7, 1898.

Bill of Lading—Ownership.—Indorsed or assigned constitutes ownership in making entry.

Nov. 29, 1886.

Same—Same.—Is evidence of ownership.

Aug. 3, 1895.

Bill of Particulars. *See* Suits, this title.

Blanks—Sale Manifest and Clearances. *See* Manifest and Clearances, this title.

Board of General Appraisers—Appeal from to Circuit Court—Statement.—It is necessary in applying to the circuit court for a review of the decisions of said boards to state the errors of law and fact complained of. June 19, 1894.

Same—Authority of Secretary of the Treasury over.—The Secretary may investigate the conduct of a general appraiser, and reprimand him or recommend his removal, etc. May 24, 1910.

Same—Correcting Former Errors.—Where board acknowledges in subsequent case error in first, doubtful if can be corrected. Secretary may authorize reexamination and refund. Feb. 18, 1897.

Same—Disposition of Papers after Appeal Decided.—After general appraisers have decided appeal in case rejected teas, papers should not be returned to board for reconsideration at request of importer. Dec. 17, 1898.

Same—Evidence and Information.—The question of the dutiable value of merchandise is not to be tried before the appraisers as if in a suit in a judicial tribunal, and confidential information may be received without being disclosed to the importer. Mar. 27, 1905.

CUSTOMS LAWS—Continued.

Board of General Appraisers—Finality as to Value. *See* Appraisement; Value, this title.

Same—Making Additions to Appraisements.—Such board is not authorized to make additions to entered value of items to which local appraisers did not add on original appraisement. Sept. 10, 1890.

Same—Reconsideration of a Question.—Where a case was sent back to the board by the collector after 30 days, and they reconsidered it, such action was without authority of law. Aug. 24, 1891.

Same—Reconsideration of Decision.—Can not review own decision. Dec. 17, 1898.

Same—Relation to the Treasury Department.—The board as a tribunal acts independently, but it still holds an administrative relation to the Treasury Department, and for certain purposes is subordinate to the Secretary, and there can be no objection to the use of a letterhead indicating this relation. June 25, 1910.

Same—Relatives as Counsel before the Board.—A general appraiser is not disqualified if his son practices before the board, provided he is not unduly influenced. May 24, 1910.

Same—Status.—The board is not a judicial tribunal, and not bound by strict rules of evidence. (To Gibson and Somerville.) Dec. 30, 1897.

Same.—As to duties of individual members. *See* General Appraisers, this title.

Bonded Stores. *See* Warehouses, this title.

Bonded Warehouses. *See* Warehouses, bonded, this title.

Bonds—Administrator Obligor.—As to liability of an administrator obligor on a warehouse bond; averment of want of consideration; admissibility of parol evidence. (Brief.) Apr. 15, 1905.

Same—Affidavit of Justification of Sureties.—The affidavit of justification required of corporate sureties on common carriers' bonds (customs) may be dispensed with in view of the fact that the information contained therein is otherwise accessible to the department. July 18, 1907.

Same—Agent for Surety.—A power of attorney to sign for sureties on bond for the production of a consular invoice, is permissible. May 1, 1897.

Same—Agent of Firm.—One member of a firm can not constitute an agent to sign customhouse bonds. Jan. 15, 1887.

Same—Attorney for Firm.—A copartner can not authorize an attorney to sign for the firm. Jan. 15, 1887.

Aug. 26, 1890.

Same—Cancellation.—Cancellation of a "repair" bond without customs certificate being attached. Jan. 21, 1887.

Same—Collector.—New bond of collector where district has been enlarged. Oct. 30, 1888.

Same—Same—Liability.—Collector's bond is not liable for moneys deposited with acting custodian of public buildings. Jan. 29, 1904.

Same—Same—Time of Approval of Bonds as Affecting Liability Thereon.

(Brief.) Jan. 2, 1908.

Same—Same. *See also* Bonds; Surety, official.

Same—Commencement of Liability.—The liability of the sureties on a bond of a collector of customs begins with the term of office, and not with the date of approval or acceptance of the bond; and may be retrospective. (Sec. 2619, R. S.) (Brief.) Apr. 22, 1905.

Same—Conditions.—Reasonable time in which to produce proofs required by conditions of bonds. Mar. 26, 1885.

CUSTOMS LAWS—Continued.

Bonds—Control.—Forms 472 and 474 of bonds both relate to customs matters, and should be retained in the control of the Treasury Department and not placed within the supervision of the Department of Commerce and Labor.

July 30, 1904.

Same—Evidence Required to Cancel.—Required to cancel export and immediate transportation bonds.

July 2, 1885.

Same—Execution by Firm.—Must be executed by individual members of firm.

Feb. 2, 1889.

Same—Execution of Partnership.—A bond of the character referred to in act of June 20, 1876, may be executed by one member of a firm in the firm name; or by a duly constituted attorney in fact. How bonds in other cases should be executed, etc.

Nov. 13, 1891.

Same—Export.—There seems to be no valid reason why there should not be a uniform rule as to the evidence to be produced for the cancellation of bonds given on an entry for immediate export and transportation to Canada and on one for export from warehouse to the same dominion.

July 2, 1885.

Same—Same—Such bonds are required from manufacturers having bonded warehouse and no exception can be made.

Feb. 18, 1888.

Same—Same.—As the statute requires a bond in case of exportation for drawback or from warehouse, it can not be waived.

June 6, 1890.

Same—Same.—Remedy on uncanceled export bond.

July 7, 1890.

Same—Foreign Corporations—Sureties.—Foreign carrier may be bonded for transportation of merchandise. Sureties should be residents and have property in United States.

Feb. 6, 1901.

Same—Form—Requirements.—The names of copartners in body of bond not legally necessary.

Mar. 12, 1902.

Same—Liable for Transfer of Goods.—Private warehouse bonds may be changed to make obligors liable for expense of removal of goods in case of discontinuance of warehouse.

July 25, 1903.

Same—Owner's Oath.—Section 2787, R. S., requiring bond to produce owners oath when an agent makes entry, has not been modified, and an attorney of a firm can not make entry without giving such bond.

July 8, 1885.

Same—Power of Attorney to Execute.—A firm, one member of which is a non-resident, can give power of attorney to sign bonds, etc.

Dec. 20, 1887.

Same—Production of Invoice.—Should not be required for production of invoice on reimportation of domestic hops.

Feb. 9, 1887.

Same—Return of Exhibition Goods.—Indeterminate bond, without sureties, may be taken for return of needlework imported for exhibition by United States schools.

Mar. 30, 1898.

Same—Same—Horse.—Bond for return to Canada of horse may be canceled in case horse died and remains returned.

Mar. 30, 1898.

Same—Return of Unexamined Packages.—Endorsements on such bonds where liquidations have been made and closed may be disregarded.

May 20, 1890.

Same—Return of Unappraised and Adulterated Goods.—One bond may be given for the return of unappraised merchandise under section 2899, R. S., and for the return of adulterated food products under section 11 of the act of June 30, 1906 (34 Stat., 769).

Dec. 7, 1906.

Same—Signing by Receivers.—Where there are two receivers, both should sign a warehouse, unless express authority has been conferred upon one.

Feb. 18, 1897.

Same—Sureties—Citizenship.—No statute requiring sureties on custom-house bonds to be citizens of United States, and regulations may be modified to accept Chinese citizens of Hawaii.

Jan. 5, 1901.

CUSTOMS LAWS—Continued.

- Bonds—Transportation.**—Bonds for immediate transportation may be taken at first port. Nov. 23, 1889.
- Same—Same.**—Bond for production of invoice to be given at port of destination. May 17, 1896.
- Same—Same.**—New bond must be given by common carrier to cover points not named in general bond. Feb. 26, 1897.
- Same—Same.**—A general bond for transportation of merchandise, not advisable, although would be valid and binding. Feb. 20, 1899.
- Same—Same.**—Carrier is liable, under its bond, for value of merchandise given it for delivery. June 29, 1899.
June 17, 1901.
- Same—Same—Immediate Transportation—Form.**—Change of regulations not advised. Oct. 30, 1893.
- Same—Same—Foreign Corporation.**—The trustees and proper officers of a railroad should unite as principals, and the sureties of a foreign corporation should be citizens of the United States. Dec. 4, 1886.
- Same—Same.**—Liability for loss by fire, leakage, etc. Feb. 28, 1894.
- Same—Same—Penalties.**—The form of common carriers' bonds for the transportation of unappraised merchandise under the act of June 10, 1880 (21 Stat., 173), may be amended to provide different penalties where goods are not delivered to the collector or lost, or are dutiable or free. May 25, 1904.
- Same—Same—Proper Bond.**—Bond as required by section 3005 is the proper one for goods in transit from foreign country to Porto Rico. June 27, 1903.
- Same—Same—Recital of Carriers.**—In a bond given by a carrier of imported merchandise under the immediate transportation act of June 10, 1880, a recital of the names of all carriers which have qualified under that act is not required and serves no useful purpose. Aug. 9, 1904.
- Same—Same—Surety.**—A railroad company may give bond, or furnish another railroad company as sureties, if not *ultra vires*. July 28, 1894.
- Same—Vessel to Discharge in Another District.**—Bonds are not required of steamships proceeding to another port within 48 hours. Jan. 27, 1892.
- Same—Voluntary on Delivery of Examination Packages.**—Voluntary bonds given to secure immediate delivery of examination packages are enforceable. Mar. 4, 1895.
- Same—Warehouse—Ore and Bullion—Smelting.**—General bond to cover goods transferred from warehouse to smelter may be accepted. Sept. 12, 1894.
- Same—Same—Limitation of Sureties Liability on Warehouse Bond.** See Suretyship.
- Same—Same—Release of Sureties.**—Sureties would not be released where sales of goods had not been had until a few months after the expiration of the three years. Sept. 9, 1910.
- Same—Where Cargo Destined for Subport.**—No bond is required to secure duties on the cargo of a vessel destined to a subport of entry where entry is made and duties paid at the port of entry of the district; but if deemed necessary to prevent fraud, or to secure duties to be paid at such subport, a voluntary bond may be taken and would be valid. See section 2772, R. S., as to ports of delivery only. Sept. 18, 1905.
- Books.**—Free Importation for clubs, colleges, libraries, etc. See Free Importations, this title.
- Same—Obscene—Disposition.**—The collector can not permit export of such books, but must hold them pending condemnation. Feb. 20, 1889.
- Same—Same.**—A book about which there is some question as to whether it is obscene but which has been condemned by the court, may be released, provided the Secretary has power to annul the decree. Mar. 7, 1894.

CUSTOMS LAWS—Continued.

Books—Obscene.—Where the character of the book is doubtful, the district attorney may be authorized to reopen the forfeiture taken by default, and deliver the book to the importer. Mar. 23, 1894.

Same—Violations of Copyright. See Copyright.

"Bottled at United States Customhouse Building"—Fraudulent Use of Words. See Use of Words, this title.

Bottles—Drawback on. See Drawback, this title.

Boundary Line—Defined.—The "boundary line" mentioned in paragraph 473 of the tariff act of 1897 means the dividing line between the United States and foreign contiguous territory, as Canada and Mexico, but it would not apply to two countries so widely separated as the United States and Cuba.

Aug. 23, 1906.

Breeding Purposes—Mares Sold after Importation.—The forfeiture of mares imported for breeding purposes, but afterwards sold should be remitted.

Dec. 31, 1889.

Bribery. See Crimes and Offenses.

Brokers. See Agents and Brokers, this title.

Building—On Private Property.—For customs inspectors can not be erected on bridge at Eagle Pass without consent of owners. Dec. 11, 1897.

Bulk.—Railroad iron is an article in bulk within section 5, act June 10, 1880, and the transportation thereof is not limited to railroad cars. Aug. 23, 1881.

Burden of Proof.—In an action against a collector for duties alleged to have been wrongfully collected, the burden of proof is on the plaintiff.

(To U. S. Atty., E. La.) Feb. 24, 1881.

Burlington—Port.—Burlington is still the port of entry, and Trenton the port of delivery, instead of Lambertton. The residence of the collector is Trenton. and the official seal should be "Port of Trenton." Feb. 27, 1904.

Under the act of April 28, 1904, fixing the residence of the collector, the official seal should be "Port of Burlington," instead of "Port of Trenton."

May 14, 1904.

Cables—Duty on.—Department inclined to assess duty on that part of a cable between the United States and its possessions, which is within one league from the shore. (To Dalzell.) Dec. 19, 1901.

Canada, Transit of Goods Through. See Transit of Goods through Canada, this title.

Cancellation of Bonds. See Bonds, this title.

Cans—Salmon—Reimported. See Free Importations, this title.

Cargo—Defined.

Apr. 3, 1894.

Apr. 12, 1895.

Apr. 14, 1898.

Same—Discharging from Vessel.—The "lay order" privilege may be extended to permit vessels to discharge cargo on the wharf pending the issuance of "general orders" for delivering.

Feb. 12, 1894.

Mar. 3, 1894.

Same—Same—Liability for Thefts.—The elimination from the permit to unlade cargo on the wharf of the liability of the steamship companies for thefts, etc., would not be in violation of the statute.

May 3, 1898.

Same—Discharging—On Scow.—Permission to discharge free merchandise from importing vessel to an unbonded scow should not be made general, but allowed only in extraordinary cases. Statutes contemplate landing on wharf except in cases expressly provided.

Oct. 7, 1903.

CUSTOMS LAWS—Continued.

Cargo—Taking Coal.—Vessels in the foreign trade can not stop at a place outside of a port to take on bunker coal, and therefore the Secretary has no power to station a customs officer at such place to supervise the loading of the coal. June 13, 1905.

Same.—As to unlading. *See also* Unlading, this title.

Carrier. *See* Bonds; Transportation; Warehouses; this title.

Cars, Railroad—Used in International Traffic.—Duties are not leviable on cars passing forth and back in such traffic, but are on cars brought in empty, to be used in the business or to engage in local traffic. July 5, 1889.

Same. *See also* Transportation, this title.

Cartage—Advertising for Proposals.—At ports where the expense would not justify it, it is not necessary to advertise for proposals for cartage.

Feb. 4, 1886.

Same—Charges.—Charges must be paid by importer.

July 20, 1886.

Same—Same.—For sending goods to "general order."

Mar. 6, 1893.

Same—Same—Who to Pay.—Cartage or storage expenses on goods detained for examination under the customs and pure-food laws (32 Stat., 1157) can not be charged to the importer unless such detention was through his default. Exceptions: Detention of teas, and goods in quarantine. Oct. 29, 1904.

Same—Contract—Annulment.—Where a contractor fails and the work is being carried on in an irregular manner by another under a power of attorney, it may be canceled. Feb. 21, 1898.

Feb. 24, 1898.

Same—Same—Application to Government.—Contract applies to cartage paid for by Government and not to that paid by importers. Nov. 17, 1886.

Same—Same—Assignment.—A cartage contract is within section 3737, R. S., and can not be transferred. Dec. 27, 1894.

Same—Same—Same.—A duly executed assignment of cartage contract at Chicago may be accepted. Sept. 16, 1901.

Same—Same—Modification.—Contract charges can not be modified.

Sept. 3, 1888.

Same—Liability for Theft.—A contractor for cartage of merchandise is responsible for loss or damage to goods while in his custody. Feb. 26, 1890.

Same—Liability of Importer for.—The importer is liable for cartage, storage, labor, etc., on goods ordered to warehouse because of incomplete entry.

July 20, 1888.

Same—Meaning of "Sample Package."

July 13, 1893.

Oct. 27, 1896.

Same—Unclaimed Merchandise.—Unclaimed merchandise is in charge of the Government and is included in section 25, act of June 23, 1874 (18 Stat., 186), relating to cartage. Apr. 21, 1890.

Same—What are Examination Packages.—Case containing a number of small sample packages is an "examination package" within contract at Philadelphia.

May 4, 1897.

Cartridge. *See* Explosive Substances, this title.

Casks—Domestic Manufacture.—Casks of domestic manufacture in which steel is imported should not be included in the value of the goods. Aug. 19, 1893.

"Casualty"—Defined.—Not to include theft; abatement of duties on that account can not be granted. (To U. S. Atty., S. N. Y.) Feb. 11, 1882.

Same—Same.

Dec. 27, 1886.

Oct. 8, 1887.

Oct. 3, 1890.

Same. *See also* Damage Allowance, this title.

CUSTOMS LAWS—Continued.

Cattle. *See* Animals, this title.

Cement Barrels. *See* Coverings; Refund, this title.

Certificates—Mineral Waters.—Certificates of owners of springs from which imported mineral waters taken. Sept. 8, 1885.

Same—Of Collector.—On mail packages for Mexico not required. May 23, 1889.

Same—Payment of Duties.—Certificates of collector and naval officer that duties have been paid or secured may be made by such officers in district where trial had from information obtained from others. May 16, 1898.

Same—Relative to Merchandise—Control of.—Form 475 of a certificate given by the collector showing the entry and delivery of merchandise at ultimate destination relates to customs matters and is within the supervision of the Treasury Department and not the Department of Commerce and Labor. July 30, 1904.

Same—Of Cost. *See* Cost, this title.

Charges—Appraisement.—The appraisers or merchant appraisers have nothing to do with the appraisement of costs and charges. Feb. 10, 1882.

Same—Nondutiable—Deduction.—Nondutiable charges should not be first deducted from the gross value. Mar. 1, 1888.

Same—Relief from.—The Secretary can not relieve against addition to value on account of charges where no protest and appeal or suit had been begun. Apr. 25, 1883.

Same—To Make Market Value. *See* Appeal, this title.

Checks—Payment of Duties by. *See* Payment, this title.

Chief Officer of the Customs. *See* Officers, this title.

Cigars—How Packed.—Cigars may be packed in glass jars instead of boxes. Dec. 29, 1886.

Same—Importation.—May be imported in glass jars. Dec. 29, 1886.

Same—Same.—Can not be imported through mails. Jan. 21, 1889.

Cigars and Cigarettes.—Section 5 of the tariff act of 1909 (36 Stat., 83) applies to both cigars and cigarettes from the Philippines and both are alike taxable, and excess importation of both alike dutiable, and each box or package should have an inspection stamp, which may be affixed in the Philippines.

Dec. 1, 1909.

Cigar Stamps—Cancellation—Agent.—It is the duty of the importers to cancel the stamps on cigars, but they can not employ a person obnoxious to the collector for that purpose. Jan. 20, 1887.

Same—Showing Duty Paid—Imitation.—A similitude of a customs cigar stamp affixed to the box is forbidden. Apr. 23, 1891.

Classification.

Alcohol and preparations. May 10, 1888.

Anemometers. Oct. 7, 1885.

Asphaltum. Jan. 7, 1886.

Feb. 14, 1896.

Antiquities. May 12, 1887.

Barometers. Oct. 7, 1885.

Beans. Beans are not free as seeds under paragraph 760, act of 1883, nor dutiable as garden seeds, paragraph 465, but are dutiable as vegetables, paragraph 286. May 25, 1885.

Bicycles. July 7, 1893.

Billiard cloth. Oct. 2, 1886.

Carriage harness. Sept. 18, 1886.

Carriage horses used abroad. Sept. 18, 1886.

Change of classification while not possessed of examination packages.

Mar. 2, 1892.

CUSTOMS LAWS—Continued.**Classification—Continued.**

Cherry juice; fruit juices.	Dec. 7, 1889.
Cigarette paper.	Jan. 10, 1890.
Cloaks, fur lined.	Apr. 26, 1893.
Coney skins, plucked.	Apr. 1, 1891.
Confectionery.	Mar. 11, 1887.
Cooper's sheep-dipping powder.	Jan. 21, 1887.
Corrugated sheet iron.	Dec. 28, 1883.
Drawers (merino).	Dec. 14, 1885.
Dress goods, paragraph 365, Schedule K, act of 1883; both provisos refer only to goods composed wholly of wool.	May 15, 1885.
Earthenware, toy.	May 7, 1885.
Earthenware, smokers' articles.	Nov. 9, 1886.
Egg yolks.	Jan. 6, 1886.
Farina, sifted or flour.	Jan. 28, 1886.
Fertilizer, superphosphate of lime.	Sept. 20, 1886.
Fiber, dried,istle.	Aug. 3, 1885.
Fish, fresh.	Sept. 7, 1886.
Fossil meal.	Dec. 17, 1887.
Fruit juices.	Dec. 7, 1889.
Fruit tablets.	Mar. 11, 1887.
Galometers.	Oct. 7, 1885.
Ginger ale in bottles.	Sept. 8, 1886.
Glass shades.	Jan. 6, 1886.
Gloves, tilbury or driving.	Jan. 27, 1889.
Grapes, in boxes.	Aug. 25, 1893.
Grenet batteries.	Oct. 7, 1885.
Handkerchiefs, embroidered linen.	Jan. 6, 1886.
Hair pins, japanned iron wire.	Apr. 1, 1893.
Hat trimmings.	July 20, 1886.
Hoods (woolen, knit).	Oct. 7, 1885.
Hygrometers.	Oct. 7, 1885.
India rubber bags or pouches.	Oct. 7, 1885.
Induction coils.	Oct. 7, 1885.
Iron castings; ice machines.	Feb. 9, 1887.
Istle is a dried fiber, and when advanced in value, as is the present importation, is subject to a duty of 10 per cent ad valorem under paragraph 94, act of March 3, 1883.	Aug. 3, 1885.
Ivory.	Jan. 6, 1886.
Japanese goods.	Oct. 7, 1885.
Kieselguhr.	Dec. 7, 1885.
Lead-bearing ore.	Aug. 15, 1906.
Lenses, spectacle.	Oct. 7, 1885.
Lenses, as glass disks.	Sept. 29, 1893.
Lamp shades.	Jan. 10, 1894.
Leaf tobacco from Little Swan Island.	Sept. 5, 1893.
Magic lanterns.	Oct. 7, 1885.
Mahogany boards.	June 7, 1889.
Marble, vein, slab.	Apr. 18, 1893.
Metals and ores.	Dec. 17, 1890.
Merino, wove shirts, etc.	Dec. 14, 1885.
Model of invention.	July 9, 1886.

CUSTOMS LAWS—Continued.**Classification—Continued.**

Mother-of-pearl.	Mar. 12, 1886.
Opera glasses.	Oct. 7, 1885.
	Dec. 21, 1885.
	Mar. 13, 1890.
Ores, precious and base.	Aug. 24, 1889.
Painters' colors, ocher and umber.	Aug. 16, 1887.
Paintings.	Nov. 9, 1886.
Painting, "Rembrant."	May 12, 1887.
Paper, photographic.	Feb. 18, 1887.
Pease.	Apr. 8, 1886.
Perfumed water.	July 8, 1890.
Philosophical instruments.	May 7, 1885.
Phosphate of lime.	Sept. 20, 1886.
Picric acid.	Jan. 7, 1886.
	Feb. 19, 1890.
Pig iron.	Mar. 23, 1897.
Pinion and core box.	July 9, 1886.
Plucked coney skins.	Apr. 1, 1891.
Poppy, linseed, oil.	Jan. 2, 1890.
Potato flour.	Jan. 28, 1886.
Potato starch.	Jan. 28, 1886.
Printed matter.	Aug. 31, 1886.
Printed pages.	Aug. 31, 1886.
Proprietary preparations.	Jan. 21, 1887.
Prussiate of soda and oleate of soda.	June 10, 1891.
Pulp wood.	Oct. 31, 1905.
Questions of classification may be appealed.	May 28, 1898.
"Rembrant," a.	May 12, 1887.
Saddlery.	June 18, 1887.
Salt.	May 12, 1885.
	June 29, 1885.
	Apr. 30, 1886.
Salt applicable to oysters.	Oct. 29, 1886.
Salt lost at sea.	Aug. 15, 1887.
Shaft for steamer.	Nov. 18, 1886.
	Dec. 13, 1886.
	Mar. 29, 1887.
	May 5, 1891.
	Sept. 21, 1891.
Sheep powder.	Jan. 21, 1887.
Shellac varnish and perfumed water.	July 8, 1890.
Shells, mother-of-pearl.	Mar. 12, 1886.
Shells, part of, manufactured.	Mar. 12, 1886.
Shirts, drawers, socks, and stockings (merino).	Dec. 14, 1885.
Smokers' articles.	Nov. 9, 1886.
	Jan. 10, 1890.
Socks (merino).	Dec. 14, 1885.
Soda, prussiate, and oleate of.	June 10, 1891.
Specific and general designation of an article.	Mar. 23, 1887.
Statuary.	May 5, 1885.
	Oct. 5, 1889.

CUSTOMS LAWS—Continued.**Classification—Continued.**

Statuary. The correctness of the decision of the Board of General Appraisers (G. A., 6346), that certain metal statuary, the work of Prof. Angelo del Nero, was dutiable as statuary "wrought by hand * * * from metal," under paragraph 454 of the act of 1897, and not as manufactures of metal, under paragraph 193 of that act, is doubtful, and an appeal should be taken by the United States.

	May 9, 1906.
Steel forgings.	May 11, 1888.
Steel wire rods.	Jan. 26, 1886.
Steel wire, tinned or covered.	Jan. 15, 1890.
Steel, manufactures of.	Jan. 7, 1886.
Stockings (merino).	Dec. 14, 1885.
Sugars, confectionery.	Mar. 11, 1887.
Sulphate of potash, manure salts.	June 28, 1889.
Superphosphate of lime.	Sept. 20, 1886.
Tablets, fruit.	Mar. 11, 1887.
Tillots.	Aug. 14, 1885.
Tobacco.	Mar. 7, 1898.
Toy.	May 7, 1885.
Use, and not name.	May 7, 1885.
Watch material.	July 8, 1886.

Clearance Blanks. See Manifests and Clearances, this title.

Clerical Errors. See Errors of Liquidation, this title.

Clothing. See Personal Effects, this title.

Coffee.—The act of December 24, 1861, repealed by implication the provision in the act of August 5, 1861, exempting from duty coffee then on shipboard or in public stores, and coffee imported on January 10, 1862, was subject to the duty of 5 cents per pound provided in the later act.

Dec. 6, 1884.
June 16, 1885.

Collector—Accounts—Certification.—Accounts as disbursing agent must be certified by naval officer.

May 12, 1886.

Same—Action.—Where horses in the collector's custody are taken without authority by the owner.

Mar. 23, 1886.

Same—Administering Oaths.—Neither the collector nor other customs officer has authority to administer the oaths to pay accounts.

July 21, 1892.

Same—As Disbursing Officer.—Collector of customs without designation would act as disbursing officer for construction of public buildings; other officers may be designated, and at place where no collector, a citizen; may be required to give special bond.

Oct. 17, 1901.

Same—Same.—Collectors may be designated to pay assistant custodians and janitors, and their sureties would not be relieved as to customs collections, but their liability might not be extended, and the collectors should be required to give bond under section 3614, R. S.

July 12, 1910.

Same—As Assistant Custodian.—A collector who has not received an appointment as assistant custodian, but has been required to act as custodian can not be paid as such.

Dec. 5, 1884.

Same—Bill of Particulars.—Bill of particulars in suits against collector, should contain precise amount claimed.

Nov. 13, 1886.

Same—Certificate of.—Not required on mail packages to Mexico.

May 23, 1889.

Same—Compensation.—On frontier, no specific appropriation being made, may be paid out of general appropriation for collecting the revenue.

June 15, 1897.

Same—Same.—Salary of collector for district of Memphremagog exceeds that of collector for Vermont.

July 10, 1897.

CUSTOMS LAWS—Continued.

Collector—Compensation—As Custodian.—A collector who has not received an appointment as assistant custodian, but has been required under Treasury regulations to act as a custodian, can not be paid as such. Dec. 5, 1884.

Same—Same—Shipping Commissioner.—Under the act of February 27, 1877 (19 Stat., 246), a collector may receive, in addition to his compensation as such, \$400 annually for any service he may perform for the United States.

Feb. 21, 1883.

Same—Same—Same.—Under section 27, act of February 27, 1884, and section 1765, R. S., collectors can not be paid for acting as shipping commissioners.

Dec. 5, 1884.

Same—Same—Of Acting Collector.—A deputy acting as collector under section 2625, R. S., after the latter's death is not entitled to the fees and emoluments of the office of collector.

Mar. 17, 1880.

Same—Consideration of Protest Alone.—Protest where no appeal followed can not be passed upon by.

Mar. 21, 1889.

Same—Deciding between Appraisers.—The Secretary of the Treasury can not properly issue instructions to the collector to govern his decision as between disagreeing appraisers.

July 11, 1887.

Same—Same.—The collector's own judgment should govern his decision between general and merchant appraisers.

Oct. 16, 1889.

Same—Delivery of Goods by.—The United States is not liable for the delivery of goods to a wrong person, but the collector may be individually.

Mar. 22, 1887.

Same—Same.—The collector in delivering goods can not recognize a subpurchaser, an assignee, or even a receiver, unless they have the written authority of the consignee.

July 2, 1888.

Same—Demanding Deposit.—Right to demand a sum to cover expenses of reappraisement.

June 25, 1886.

Same—Deputy Collector and Inspector—Not Confirmed by Secretary.—A deputy collector and inspector of customs whose appointment was not confirmed by the Secretary of the Treasury is not entitled to compensation.

Oct. 29, 1886.

Same—Deputy.—Can also hold position of deputy collector of internal revenue.

Feb. 1, 1887.

Same—Same.—May engage in practice of admiralty law.

Apr. 19, 1887.

Same—Same—At Philadelphia.—The salary of the deputy collector at Philadelphia being fixed by law can not be reduced.

Apr. 24, 1890.

Same—Same—Holding Two Offices.—Deputy collector may also hold office of deputy clerk of a United States court.

(Brief.) Jan. 29, 1909.

Same—Same—Interest in Vessels.—A deputy collector of customs is prohibited by section 2638, R. S., from owning or having any interest in tugs or other vessels.

Dec. 11, 1909.

Same—Same—Not Confirmed—Compensation.—A deputy collector and inspector whose appointment was not confirmed by the Secretary is not entitled to compensation.

Oct. 29, 1886.

Same—Disbarring an Attorney.—The collector can not disbar an attorney.

May 26, 1887.

Same—Disbursing Pay of Assistant Custodians and Janitors.—Such collectors may be designated to disburse the appropriation for the pay of assistant custodians and janitors, and collector's sureties would not be relieved thereby as to customs collections, but they might not be liable for the said appropriation, and for such a bond under section 3614 should be required.

July 12, 1910.

CUSTOMS LAWS—Continued.

Collector—Disbursing Public Building Appropriation.—The collector at the port of New York is not entitled to extra compensation for the disbursement of moneys for the erection of public buildings, section 3657, R. S., being repealed by the act of June 22, 1874 (18 Stat., 186). Dec. 15, 1904.

A designation under section 255, R. S., to disburse such funds would not make him an officer of the United States in his capacity as disbursing agent. Ib.

Same—Duty on Appeals.—The collector should examine the cases anew on appeal. Nov. 28, 1885.

Same—Enlargement of District—Sureties' Liability.—Where a collector's district has been changed and enlarged he should execute a new bond. Oct. 29, 1888.

Same—Error in Accepting an Entry.—The collector commits no error in accepting an entry. Nov. 8, 1886.

Same—Fees.—Enumeration of the fees that have been abolished by act of June 10, 1890. Oct. 3, 1900.

Same—Same.—Is entitled to fee for bond "officially taken" that residue of vessel's cargo shall be landed in foreign port, but is not entitled to fee where residue of cargo goes to another United States port. Nov. 4, 1902.

Same—Same—For Services to Vessels—Reports.—Since the fees for such services have been abolished, the reports from collectors of such services may be required only for the purpose of guiding the Secretary in making compensation. Aug. 20, 1886.

Same—Finality of Decision.—Decision final where appraising officers disagree. July 12, 1886.

Same—Furnishing Stenographic Notes of Arguments before.—Stenographer to collector may furnish notes of arguments to merchants. Dec. 12, 1890.

Same—Holding over Term.—There being no authority for a collector to hold over until the appointment of his successor, he can not do so. Apr. 6, 1886.

Same—Informer's Share.—A collector of customs is entitled to an informer's share. Sept. 5, 1890.

Same—Invoice—Requiring.—Invoice on reimportation of domestic hops should not be required by. July 15, 1886.

Same—Invoice—Requiring.—Invoice on reimportation of domestic hops should not be required by. Oct. 16, 1889.

Same—Invoice—Requiring.—Invoice on reimportation of domestic hops should not be required by. Feb. 9, 1887.

Same—Liable for Acts of Deputy.—A collector of customs may become liable for acts of deputy if voluntarily executes bond with such provision in addition to statutory requirement. May 3, 1898.

Same—Liability for Deposits.—The collector under his bond is not liable for moneys deposited with acting custodian of public buildings. Jan. 29, 1904.

Same—Liability for Exaction of Certain Charges.—An importer has no action against a collector for exacting storage, cartage, etc., in warehousing goods. July 20, 1888.

Same—Liability for Wrong Assessment.—Accounting officers or Secretary can not hold collector responsible for alleged wrong assessment. June 4, 1890.

Same—Liability Relative Vessels.—A collector or surveyor of customs is not liable on his bond to a person injured by a failure to record a lien on a vessel. (Brief.) Mar. 6, 1905.

Same.—Liable to personal action for wrong delivery of goods. Mar. 22, 1887.

Same—Official Oaths.—The oath to be taken by a collector "before any magistrate" (sec. 2617, R. S.) should be liberally construed to include judicial officers, notaries, etc. Feb. 9, 1898.

CUSTOMS LAWS—Continued.

- Collector—Payment of Judgment Against.**—A collector may be reimbursed for a judgment against him. Dec. 2, 1893.
- Same—Permitting Examination of Goods.**—Insurance appraiser may with consent of collector examine goods in warehouse. Nov. 3, 1886.
- Same—Power to Correct an Invoice.** Oct. 15, 1886.
Nov. 8, 1886.
- Same—Power to Search.**—Can not hold goods and search for whisky taken into Alaska. Aug. 15, 1895.
- Same—Practicing in Admiralty Courts.**—There does not appear to be any statute prohibiting a collector of customs from practicing in the courts of admiralty. (To Barnard.) Nov. 24, 1908.
- Same—Recording Conveyances of Dock Property.** *See* Recording of Vessels, this title.
- Same—Recording Lien on Vessel.**—A collector of customs is not liable on his bond to a person injured by a failure to record a lien on a vessel. (Brief.) Mar. 6, 1905.
- Same—Reporting to District Attorneys.**—Collectors are required to report cases of fines, penalties, and forfeitures to United States attorneys. Oct. 27, 1887.
- Same—Securing Duties.**—Can not hold one importation as security for duties on another. Feb. 4, 1890.
- Same—Seizures by.**—Seizure building and merchandise near boundary of United States, right to make. Mar. 22, 1886.
- Same—Share as Informer.**—The act of June 22, 1874, does not defeat the right of a collector to informer's share under section 4234, R. S., relating to commerce and navigation. July 15, 1886.
- Same—Special Deputies—Number.**—A collector can not constitute more than one deputy at a time to be special deputy and disbursing agent. June 22, 1886.
- Same—Suit Against.**—Amendment to bill of particulars. Dec. 27, 1886.
- Same—Same.**—For refund of duties paid to predecessor. May 11, 1886.
- Same—Same—Reports.**—Suits against them should be reported. Dec. 23, 1885.
Oct. 22, 1886.
- Same.** *See also* Officers, this title.
- Colleges, etc.**—Free importations for use of colleges, etc. *See* Free Importations, this title.
- Commerce.**—As to a regulation being a burden on commerce. *See* Commerce.
- Same.** *See* Reciprocity, this title.
- Commissioner of Customs.—Settlement of Accounts** for construction of public buildings; other accounts. June 18, 1886.
- Common Carrier.** *See* Transportation, this title.
- Compensation—Basis.**—Fines imposed by courts in smuggling cases can not be included in the "net proceeds" resulting from the seizure upon which awards of compensation are made under section 4 of the act of June 22, 1874 (18 Stats., 186). (Opinions of December 26 and 30, 1902, adhered to.) May 31, 1906.
- Same—Detectors and Seizors.**—Special agents of the Treasury should be compensated under the act of June 22, 1874, for detecting and seizing a vessel for smuggling. Sept. 14, 1895.
- Same—Same.**—A vessel not being "goods, wares, or merchandise" within section 4, act June 22, 1874, the seizing officers can not be allowed compensation. Oct. 8, 1895.
- Same—Same.**—Officer who detects, but does not seize, not entitled to compensation; nor where another officer seizes in a like case. May 3, 1902.

CUSTOMS LAWS—Continued.

Compensation—Detectors and Seizors.—An officer who did not seize goods at frontier, but followed car to Boston and left it so others could effect arrest of guilty parties, is entitled to compensation. June 4, 1902.

Same—Same.—The Secretary's award to a detector and seizor is not subject to review, and he may safely, legally, and properly disregard objections to such compensation. June 23, 1910.

Same—Same.—Compensation of detector and seizor of smuggled goods. (Brief.) Feb. 18, 1910.

Same—Extra to Special Agent as Deputy Marshal. See Salary and Compensation.

Same—For Information—Seizure.—An officer of the customs who makes a seizure upon information furnished by another is not entitled to compensation.

Dec. 28, 1887.

Same—Of Storekeeper paid in an irregular way; suit could not be maintained against the surveyor on account thereof. Feb. 21, 1881.

Same—Pending Permanent Appointment.—An employee in the classified customs service is entitled to compensation between the end of his probationary term and the taking of the oath upon absolute appointment. June 8, 1886.

Same. See also Different Officers by Name, this title.

Compromise. See Compromise.

Concealment. See Smuggling, this title.

Condemnation of Land for international line patrol. See Smuggling, this title.

Condemnation of Seized Goods. See Seizure, this title.

Condemnation Proceedings. See Suits, this title.

Consignee—Agent Executing Owner's Declaration.—An agent or attorney in fact of a corporation need not be a stockholder thereof in order to execute an owner's declaration. Oct. 27, 1908.

Same—An American Corporation in Mexico may be a consignee. Sept. 16, 1891.

Same—Assigned Merchandise can not be delivered to vendor or receiver of.

July 2, 1888.

Same—Bringing Suit.—A consignee with a bill of lading is the proper party to bring suit for excess of duties. Aug. 3, 1895.

Same—Directing Delivery of Goods.—The consignee at the port of entry has the right to designate to whom the goods shall be delivered at the interior port.

June 29, 1889.

Same—Liability of Railroad Company.—A railroad company whose agents receive goods in transit as consignees and make entries thereof is liable for amounts found due on reliquidation. (Brief.) July 13, 1907.

Same—Title to Imported Goods, and right to make entry. Nov. 29, 1886.

Same.—As to suits against agents and brokers. See Agents and Brokers, this title.

Consignment to Foreign Corporation. See Entry, this title.

Consignor—Control of Goods.—Merchandise in transit not subject to. July 8, 1893.

Construction of Revenue Laws. See Laws, this title.

Consular Certificates. See Invoices, this title.

Contract for Carrying Passengers' Baggage. See Baggage Contract, this title.

Copies of Invoices may be given to parties interested in the importation.

Feb. 10, 1894.

Copyright—Infringement—Imported Books—Disposition. See Copyright.

Corks—Drawback on. See Drawback, this title.

Corporation—American in Mexico—Powers.—An American corporation in Mexico may enter, sign bonds, be a consignee, and execute power of attorney.

Sept. 16, 1891.

CUSTOMS LAWS—Continued.

Corporation—Entry by. *See* Entry, this title.

Same. *See* Power of attorney, this title.

Cost—Certificate or Statement—Specific Duty Goods.—Such certificates are not required in relation to goods paying specific rates of duty. Oct. 21, 1890.

Cost of Production—Statement.—The statement of manufacturers of cost of production should be in detail. June 13, 1891.

Costs. *See* Charges, this title.

Coverings—Bottles Containing Ginger Ale.—Such bottles being specially exempted, the appraised value of ginger ale in bottles is to be that at which such goods are bought and sold in the same condition as imported. Sept. 8, 1886.

Same—Boxes.—Refund of duties paid twice on. May 28, 1885.

Same—Boxes and Cases for Musical Instruments.—Such coverings, largely of wood, are considered within the Abertueffer decision, and are dutiable.

July 8, 1886.

Same—Cement Barrels.—The value of cement barrels should be added to the value of the cement. Apr. 4, 1885.

Same—Same.—Cost of cement barrels added to invoice value; Secretary can not relieve. Apr. 4, 1885.

Same—Same—Wrappings Around Jute Bags. Jan. 22, 1886.

Same—Finality of Collector's Decision.—Importers who construed opinion in *Abertueffer v. Robertson* to apply to coverings not included therein, and did not appeal in time allowed, can not be relieved. Apr. 1, 1886.

Same—Including in Value—Appeal. *See* Appraisement, this title.

Nov. 7, 1885.

Same—Match Boxes.—Advancing duty on. June 24, 1886.

Same—Refund.—In view of section 2900, R. S., the duty on the value of cement barrels added by the importer on the invoice to the value of the contents, can not be refunded, but should be when the addition is made by the appraiser.

Aug. 11, 1885.

Same—Tillots.—The collector may determine the value of tillots when the general and merchant appraisers disagree.

Aug. 14, 1885.

Aug. 28, 1885.

Same—Wool.—Should not be included with wool so as to make price per pound less.

Apr. 12, 1900.

Crimes and Offenses—False Declaration.—Where an owner was discharged on the ground that the owner's declaration was signed by the notary when the owner did not appear, the facts do not warrant another criminal charge.

Feb. 24, 1894.

Same.—Acquittal of charge of smuggling as a bar to forfeiture proceedings. *See* Forfeiture, this title.

Criminal Cases. *See* Suits and Prosecutions, this title; Compromise.

Custody.—Of goods on wharf over 24 hours. July 8, 1889.

Same—Seized Goods.—The collector or other proper officer of the customs is entitled to the custody of seized goods pending proceedings. June 29, 1893.

Same—Same.—The custody of seized goods while awaiting adjudication shall remain in collector of district where seized.

(Attorney eastern New York and Secretary.) Jan. 12, 1900.

Same—Taken from. *See* Stolen, this title.

Customhouse Brokers. *See* Agents and Brokers, this title.

Customhouse Bonds. *See* Bonds, this title.

Damage.—Abatement, allowance, or refund on account of. *See* Abatement; Damage allowance; Refund. this title.

CUSTOMS LAWS—Continued.

Damage to Goods in Customs Custody—Liability.—The United States would not be responsible for damage to goods from rain while on the dock.

Oct. 8, 1887.

Damage Allowance—Abandonment of Sound Goods Mixed with Damaged. See Abandonment, this title.

Same—Bursting of a Carboy.—The unaccountable bursting of a carboy of kirsch-wasser in the appraisers' store was not a "casualty," and duties thereon should not be abated or refunded.

Feb. 24, 1894.

Same—Constructive Allowance.—"Constructive allowance" means an allowance in consequence of a construction which takes a case out of the operation of the plain language of the act.

May 7, 1904.

Same—Freezing.—As a general proposition freezing should be considered a casualty and duties abated or refunded according to section 2984, R. S.

Dec. 27, 1886.

Same—Gloves—Proof.—Where gloves were warehoused and damage not discovered within 10 days after landing, strictly no allowance could be made, but the former practice may be followed and allowance granted.

Nov. 14, 1889.

Same—Iron.—Damage occurring on wharf after inspection.

June 19, 1885.

Same—Iron on Sunken Vessel.—Allowance for damage to iron on a vessel sunk while in port may be made by way of abatement under section 2984, R. S., but not under section 2927.

June 2, 1887.

Same—Leakage.—Section 2983, R. S., prohibits any abatement or allowance on account of leakage in warehouse.

July 22, 1890.

Same—Same.—There can be no allowance made for a cask of wine found empty from leakage on arrival at interior port of destination under paragraph 296, act of July 24, 1897 (30 Stat., 174).

May 7, 1904.

Same—Liability of Importer for Duties.—Where goods are sold under the damage allowance section, the importer's bond is not liable if they do not sell for the amount of the duties.

July 20, 1891.

Same—Moths in Appraisers' Stores.—An injury to worsted yarn by moths while in the custody of the Government can not be considered a casualty.

Oct. 3, 1890.

Same—Pins—Rust.—Allowance can not be made for damage on account of rust or discoloration on the voyage.

Aug. 6, 1889.

Same—Proof.—Proof of such damage must be lodged in the customhouse within 10 days after the landing of the goods and circumstances beyond the control of the importer will not excuse and the Secretary can not waive the requirement of section 2927, R. S.

Apr. 18, 1885.

Same—Rain on the Dock.—Under a liberal construction allowance may be made for injury from rain to goods while in customs custody if the casualty was inevitable or as an "act of God."

Oct. 8, 1887.

Same—Reliquidation—Amendment of Regulations.—Claim for damage to sugar may be reconsidered and reliquidation ordered under new regulations.

June 18, 1886.

Same—Rust—On Guns.—In view of the act of March 3, 1883, no allowance can be made for rust on manufactures of iron or steel, no matter whether such damage was caused by ordinary or extraordinary circumstances.

Dec. 29, 1885.

Same—Spontaneous Combustion.—Spontaneous combustion in a warehouse is not a casualty and relief can not be granted under section 2984, R. S.

Nov. 28, 1890.

Same—Statuary Injured by Burglar.—Duties on statuary should not be abated on account of injury caused by a burglar.

Nov. 12, 1887.

CUSTOMS LAWS—Continued.

Damage Allowance—When Claim Should be Made.—After an entry of the goods (rice) has been made, either for consumption or warehouse, the Government has parted with the absolute custody of them and it is then too late to claim damage. June 25, 1885.

Same—Wrecked Goods.

Aug. 27, 1889.

Same. *See also* Abatement; Casualty; Refund, this title.

Same.—As to damage allowance and additional duty on same merchandise. *See* Duties, this title.

Debt—Duties due constitute a personal debt of the importer. June 18, 1880.

Declarations—False—Prosecutions.—Where a jurat is placed upon a declaration signed in blank and afterwards filled in, the notary would not offend under section 9 of the administrative act and it is doubtful if he or the importer or agent would do so under section 6, but the importer would violate section 9.

Mar. 22, 1898.

Same—Statement in, of Foreign Market Value.—An owner is not compelled to state in his declaration the foreign market value of merchandise imported by him, or if a court should hold to the contrary a jury would not find the declaration false or fraudulent within the meaning of the tariff law. Nov. 30, 1906.

Definition. *See* Words and Phrases, this title.

"Delaine."—The meaning of the term "delaine" in "mousseline de laine" is one of law. Apr. 14, 1886.

Delivery of Examination Packages.—The delivery of examination packages immediately after appraisement upon the giving of bonds, is not considered safe. Mar. 4, 1895.

Delivery of Goods.—The delivery of goods can not be stopped by the consignors. July 8, 1893.

Same. *See also* Collector, this title.

Same—To Wrong Persons.—The United States is not liable, but the collector may be individually. Mar. 22, 1887.

Delivery of Merchandise Prior to Appraiser's Return.—Examination packages should not be delivered before the appraiser makes his return thereon or the collector determines as to reappraisement. Jan. 30, 1886.

Delivery of Package.—Addressee signed receipt for package, and then opened it in presence of customs inspector; no compulsion; a delivery; seizure proper. Jan. 27, 1899.

Department. *See* Free importations, this title.

Deposit of Funds to Pay Duties. *See* Payment of duties, this title.

Deposits—Set-off.—Excess of deposits of importer can not be applied to any other liability. Feb. 24, 1891.

Deputy Collectors. *See* Collectors, this title.

Deputy Surveyors. *See* Surveyors, this title.

Destruction of Plumage.—The act of May 25, 1900 (31 Stat., 187), makes the laws of New York prohibiting the sale of the plumage of the heron, etc., applicable to such plumage or aigrettes smuggled into New York, and such goods should be destroyed and not sold under section 3077, R. S.

July 2, 1909.

Same—Same.—Inasmuch as the law of New York prohibiting the possession or sale of bird plumage is not enforced, and that the act of May 25, 1900 (31 Stat., 187), was passed in aid of the game laws of that State, it is advised that the plumage of the heron, etc., smuggled into New York should not be destroyed, but disposed of in accordance with section 3077, R. S. July 28, 1909.

Detecting and Seizing Officers—Compensation. *See* Compensation, this title.

Detectors and Seizors. *See* Compensation, this title.

Discharging Cargo. *See* Cargo, this title.

CUSTOMS LAWS—Continued.

Discriminating Duties—Country—Province.—The Provinces of Canada are “countries” within paragraph 683, levying a duty on importations from country discriminating against the United States. Sept. 27, 1894.

Same—Discriminations of Canadian Provinces with regard to timber, etc.

Sept. 27, 1894.

Same—Law in Force.—Section 22 of the act of July 24, 1897 (30 Stat., 209), providing for a discriminating duty of 10 per cent on goods imported in vessels not of the United States, and on goods imported from foreign contiguous territory, but not the product thereof, is still in force, except as modified by treaties.

Jan. 5, 1907.

Discriminations Against Exportations. See Importations, this title.

Distilled Spirits.—Abatement of tax on, destroyed by fire. Jan. 8, 1886.

Feb. 18, 1887.

Same—Imported—Seizure by a State.—A State can not seize imported goods while in the hands of the importer for sale in the original bale or package.

Mar. 3, 1888.

Same. See also Internal revenue.

Docks.—As to recording conveyances of dock property. See Recording of vessels, this title.

Domestic Animals.—Meaning of term in the act of 1894.

Jan. 16, 1895.

Domestic Spirits. See Exportation, this title.

Donskoi Wool.—Value of Russian paper ruble.

Apr. 21, 1886.

Same.—Oath taken by merchant appraisers of.

Jan. 12, 1887.

Same.—Mode of arriving at appraisement, tare, etc.

Feb. 4, 1888.

Drawback—Act Intervening between Importation and Withdrawal.—Where the importation was made under the act of 1890, prohibiting drawback, but withdrawal from warehouse was made after the act of 1894, which allowed drawback, the act of 1890 governs, and drawback is not allowable.

Jan. 22, 1896.

Same—Additional or Penal Duties.—Such duties being substantially a penalty are not subject to drawback.

Aug. 20, 1895.

Same—After New Tariff Act.—Linseed imported under act of 1890 is not entitled to drawback under act of 1894.

Jan. 22, 1896.

Mar. 22, 1898.

Same—Ale, Bottles, and Corks.—Putting imported ale in imported bottles is not a manufacture, and drawback can not be allowed on the materials.

July 5, 1887.

Same—Appearance of Domestic Material.—The small quantity of domestic lead used in the manufacture of pig lead is an incident and not a constituent of the manufactured article, and drawback may be allowed.

Oct. 10, 1894.

Same—Bicycle Tires.—Not on rubber tires for bicycles.

Nov. 28, 1898.

Same—Bonds.—In view of section 3043, R. S., the legal claim of the Government can not be less than the amount stated in such bond.

(To U. S. Atty., Mass.) Feb. 24, 1880.

Same—Boxes made from imported shooks are not subject.

Apr. 5, 1890.

Same—Camel's Hair Nails.—The separating of nails from camel's hair does not entitle to drawback.

May 15, 1894.

Same—Carpet Nails.—Carpet nails can not be considered a “manufacture” within the drawback section.

Sept. 6, 1893.

Same—Collection by Disbarred Agent.—Agent under power of attorney may collect drawback and not affected by section 23 of the act of August 28, 1894, relating to custom-house brokers.

Oct. 11, 1895.

Same—Consumption Entry.—Drawback may be allowed on iron entered for consumption, but exported after duties paid.

Sept. 7, 1888.

CUSTOMS LAWS—Continued.

Drawback—Construction.—It is a settled principle that a Government grant of a privilege or benefit is to be construed in favor of the Government.

Mar. 7, 1908.

Same—Corks.—Not on manipulated corks for beer bottles. Nov. 30, 1898.

Same—Corks and the Like.—Citing decisions bearing upon the right to a drawback on imported corks used in bottling beer for exportation.

(Asst. Atty. Gen. Pradt.) Jan. 25, 1906.

Same—Coverings.—Not on burlap wrappers of domestic cotton fabrics.

Oct. 20, 1898.

Same—Same.—Not on burlaps for bales of cotton.

Jan. 28, 1899.

Same—Flour, Mixing Foreign with Domestic.—A drawback of duties paid on foreign flour mixed with domestic flour in the production of "blended flour" should not be allowed, although the product may be better than either of its constituents, such mixing not constituting a "manufacture" within section 30 of the tariff act of 1897.

Mar. 7, 1908.

Same—Goods Erroneously Sent to Importer—Exportation.—Wool entered at 4 cents a pound, appraised at 22 cents; part gone into consumption; claim shipper sent wrong lot; can not be exported with benefit of drawback, nor entry canceled and treated as no importation.

Dec. 16, 1902.

Same—Goods from Philippine Islands—From What Fund Payable.—A drawback, as provided in section 6 of the act of March 8, 1902 (32 Stat., 55), on materials coming from the Philippine Islands and used in articles manufactured or produced in the United States, should be allowed upon the shipment of such articles to said islands, but not elsewhere.

Such drawback should be paid from the United States Treasury and not from the fund arising from duties on articles brought into the United States from the Philippines.

Feb. 28, 1907.

Same—Goods in Warehouse over Three Years.—Are not entitled to privilege of withdrawal for exportation with benefit of drawback, and should be treated as abandoned.

Mar. 17, 1892.

Same—Goods not Removed from Dock.—Where goods remained on the dock or in care of the customs or wharfinger beyond the time allowed, but the importer acted in good faith, drawback may be allowed.

July 8, 1889.

Same—Lithographs.—Imported lithographs to which certain embellishments, etc., are added in this country, are not entitled to drawback.

Sept. 29, 1893.

Same—Materials for Repairs to Vessels. See Refund, this title.

Same—Nickel-plating Key Chains.—Drawback should not be allowed on steel chains, as nickel plating them is not a manufacture within the drawback section.

June 19, 1893.

Same—Oil Cake.—Act of 1890 prohibited drawback on oil cake made from flaxseed; act 1894 allowed it; drawback not allowable where seed imported under former act, but cake not exported till after passage latter act.

Aug. 12, 1902.

Same—Ore—Lead—Not Withdrawn in Time.—Lead ores imported under section 29, act of July 24, 1897, for smelting, and not withdrawn within the time prescribed, must pay duties.

Feb. 7, 1899.

Same—Same—Same.—Withheld from National Lead Co. on lead ore; in a similar case (Kansas City Smelting Co.) drawback was allowed in accordance with an opinion of this office of 1894.

Apr. 4, 1899.

Same—Same—Same.—There can be no drawback of duties on lead imported in copper ore, where such lead is of an appreciable amount, although it is lost in the fumes or slag in refining the copper and is of no profit to the importer.

Apr. 25, 1908.

CUSTOMS LAWS—Continued.

- Drawback—Ore—Lead—Copper.**—Where lead of a small but appreciable amount is imported in copper ore, although it is lost in the fumes and slag in refining the copper and is of no value to the importer, no drawback can be allowed of the duties paid thereon. Apr. 25, 1908.
- Same—Owner or Exporter.**—The holders of the bills of lading or their agents should be recognized as entitled to drawback. July 16, 1890.
- Same—Painted Panorama.**—A painted panorama is a manufacture within the drawback provisions. Feb. 4, 1888.
- Same—Protest and Appeal.**—The decision of the collector as to drawback on coal is not subject to protest and appeal within the meaning of section 2931 R. S. Aug. 12, 1886.
- Same—Scouring Wool.**—Scouring wool is not such a manufacture as will entitle drawback. June 26, 1893.
- Same—Time Limitation.**—Drawback may be paid on exportations made more than six years prior to application, as suit could be maintained therefor in the Court of Claims, the limitation in the act of March 3, 1877 (24 Stat., 505), not applying. Mar. 6, 1894.
- Same—Tin Cans Damaged at Sea and Relanded.**—May be allowed on tin cans so damaged by unavoidable accident at sea as to be useless, but relanded in United States. Aug. 13, 1901.
- Same—Unclaimed Goods Subject to Sale.**—Permission to export with benefit of drawback may be allowed on unclaimed goods in warehouse over a year but where proceedings to sell had not been taken. Aug. 11, 1890.
- Same—Vessels.**—Section 17 of act June 26, 1884, has not been repealed, and drawback less 10 per cent may be allowed on articles not enumerated in section 8 act October 1, 1890, used in construction and equipment of vessels for foreign account. June 1, 1891.
- Same—Same—Material Used in Building—Repeal.**—Section 17, act June 26, 1884 (23 Stat., 57), providing for drawback on materials used in building vessels for foreign account, has not been repealed by section 12, act July 24, 1897 (30 Stat., 207), allowing such materials to be imported in bond. Jan. 14, 1909.
- Same—Same—Rate.**—Section 25, act October 1, 1890 (26 Stat., 617), and section 30, act July 24, 1897 (*supra*), prescribing a drawback of the amount of duties paid less 1 per cent, and "that the drawback on any article allowed under existing law shall be continued at the rate provided herein," obviously fixed 1 per cent as the amount to be retained on shipbuilding material and not 10 per cent as provided in the act of 1884. *Ib.*
- Same—Who Entitled to Enter for.**—The owner or specially designated agent only can receive drawback. Oct. 7, 1887.
- Dredge Vessel.**—A steam dredge is a vessel within the meaning of section 17, act June 26, 1884 (23 Stat., 57), providing for drawback on materials used in building a vessel. Jan. 14, 1909.
- Dutiable Value.**—Defined. Feb. 10, 1882.
- Same—Finality.**—The decision of Board of General Appraisers as to dutiable value is final. May 28, 1898.
- Same.** *See also* Appraisement; Board of General Appraisers; Value, this title.
- Duties—Action to Recover Duties.**—An importer who refuses to pay duty may be proceeded against in an action of debt; or the goods may be sold under section 2973, R. S., after one year. (To U. S. Atty., W. N. Y.) Feb. 24, 1907.
- Same—Abatement of.** *See* Abatement, this title.
- Same—Additional.** *See* Additional Duties, this title.
- Same—Appraisement.** *See* Appraisement, this title.

CUSTOMS LAWS—Continued.

Duties—Arrival Affecting.—If a duty be increased or diminished by law before arrival at the port of entry, though after arrival in the collection district, the increased or diminished duty is to be paid. Dec. 6, 1884. June 16, 1885.

Same—Ascertainment of.—Must be by special tribunal created by Congress.

June 18, 1880.

Same—Assessment.—Nondutiable charges should not be first deducted.

Mar. 1, 1888.

Same—Assessment on Weight or Quantities.—Duties on ad valorem goods are to be assessed upon the actual quantity or weight of the merchandise imported.

Mar. 29, 1887.

Apr. 21, 1887.

Same—Assessment on less than entered value.

Oct. 2, 1885.

June 16, 1898.

July 19, 1898.

Same—Assessment of. *See also* Appraisement, this title.

Sept. 21, 1885.

Same—Avoiding by Abandonment.—An importer can not abandon his goods to escape the payment of duties thereon, unless they come within the provision in relation to damaged goods.

(To U. S. Atty., S. Ga.) Jan. 21, 1907.

Same—Same.—The payment of duties on part of a package of goods can not be avoided by abandonment, unless such part is damaged, and section 23 of the customs administrative act of 1890 is complied with. *See* 99 F. R., 426.

(To U. S. Atty., W. N. Y.) July 13, 1906.

Same—Canadian Cars entering United States to haul domestic goods.

July 5, 1889.

Same—Cancellation.—Sale of seized goods does not cancel debt for duties. Aug. 18, 1893. (This view sustained by Attorney General, Syn. 23606.—*See also* letter to United States attorney, Chicago, January 3, 1894.)

Same—Coffee. *See* Coffee, this title.

Same—Collection of duties on importations of flour made from domestic grain.

Sept. 21, 1885.

Same—Compromise of balance, and release of, etc.

Jan. 8, 1886.

Same—Cordage placed on American vessels, is subject to duty.

Jan. 26, 1888.

Same—Different Goods in same entry or invoice.

July 10, 1886.

Same—Different Goods invoiced at average price.

July 24, 1889.

Oct. 16, 1889.

Same—Different Grades in same case.—Japanese silks packed in same case dutiable at different rates, having variable proportions of silk, but all of same value, and invoiced as one class of goods, are not subject to highest rate of all.

Sept. 13, 1901.

Same—Discriminating. *See* Discriminating Duties, this title.

Same—Electric Cables.—Department inclined to assess duty on part of cable between United States and possessions, which is within 1 league from shore.

Dec. 19, 1901.

Same—Excessive, based upon depreciated Austrian florin.

Apr. 1, 1887.

Same—Fish Salt—Recovery. *See* Salt, this title.

Same—Importations by Indians. *See* Free Importations, this title.

Same—Importation on War Vessels. *See* Free Importations, this title.

Same—Importations "Free of Charge."—The collection of duties is not affected by the fact that the goods may be sent to the importer free of charge, as the tariff act provides that duties shall be levied upon "articles imported."

(To U. S. Atty., So. N. Y.) May 4, 1905.

Same—Interest on—Liability for Interest on Duties Assessed on Reliquidation.

(Brief.) June 4, 1907.

CUSTOMS LAWS—Continued.

Duties—International Tunnel Material.—Material for the St. Clair tunnel within the jurisdiction of the United States is dutiable. July 6, 1889.

Same—Invoice or Entered Value. See Value, this title. Oct. 2, 1885.

Same—Lead Ore.—Lead in sulphide of silver not dutiable. Sept. 30, 1895.

Same—Liability of Railroad Company Whose Agents Enter Goods.—A railroad company whose agents received goods in transit as consignees and make entries thereof, is liable for amounts found due on reliquidation.

(Brief.) July 13, 1907.

Same—Liability of Importer for. See also Importer, this title.

Same—Lien for. See Lien, this title.

Same—"No Other Duty."—"No other duty," in the act of 1883, does not mean "no higher duty," and goods in warehouse at the date of act should pay the duty therein prescribed. Oct. 30, 1888.

Same—Same.—"No other duty" means no higher. Oct. 30, 1889.

Same—Oleomargarine.—Proper mode of collecting duties on reimported oleomargarine. Oct. 18, 1893.

Same—Painted Panorama.—As a "manufacture" is not subject to duty.

Feb. 4, 1888.

Same—Payment—At Port or Subport—Port of Delivery.—Duties may be paid at the port of entry of a district on the cargo of a vessel destined to a subport of entry in the same manner as in case of a port of delivery, only under section 2772, R. S., such subport being also a port of delivery. Sept. 18, 1905.

Same—Same—By Check, draft of bill approved. Dec. 6, 1910.

Same—Same—By Naval Officers.—Duties must be paid by officers of Navy like other citizens. Feb. 28, 1903.

Same—Same—By Checks. See Payments, this title.

Same—Same—On Playing Cards.—On reimported domestic playing cards may be paid by affixing internal-revenue stamps. Sept. 4, 1900.

Same—Same—Unlawful Action of Collector.—Unlawful action of collector can not relieve from payment. July 27, 1894.

Same—Same—When to be Made.—Payment of duties must be subsequent to entry; no authority to collect and deposit before entry on execution of a bond, and doubtful if action could be maintained on such bond; if bond invalid collector would be liable. June 16, 1903.

Same—Personal Debt—Lien.—The duties due upon all goods imported constitute a personal debt due the United States from the importer, independently of any lien on the goods and of any bond given for the duties.

(To U. S. Atty., S. Ga.) Jan. 21, 1907.

Same—Pig Iron.—On pig iron should be assessed as specifically provided, although possibly comprehended under general term "iron bars," etc. Mar. 23, 1897.

Same—Porto Rico—Coffee Going into.—On coffee going from United States into Porto Rico, abolished by act of April 12, 1900. Aug. 16, 1901.

Same—Reexamination of Assessment.—Assessment under erroneous view of facts may be reexamined. Feb. 18, 1897.

Same—Refund on Materials for Vessels. See Refund, this title.

Same—Reimported Whisky.—Whisky of domestic manufacture exported, returned, and placed in warehouse is subject on withdrawal for consumption to duty equal to the tax and also under section 2970, R. S., to an additional duty of 10 per cent. May 20, 1885.

Same—Russian Sugar—Countervailing Duties.—Russian sugar, on account of delay not reaching our ports until day after resumption of countervailing duties, must pay such duties. May 16, 1902.

CUSTOMS LAWS—Continued.

- Duties—Seizure of Transit Goods for.**—There is no authority to seize transit goods for duties supposed to be due on them or other like goods afterwards smuggled from Canada. Dec. 29, 1893.
- Same—Shaft for Steamer subject to.** Nov. 18, 1886.
Dec. 13, 1886.
Mar. 29, 1887.
- Same—Shaft and Machinery for Foreign Steamer.**—In view of the opinions of the Attorney General and the Solicitor and a newly discovered decision of a court, the question should again be referred to the Attorney General. Sept. 21, 1891.
- Same—Shaft for disabled foreign steamer should be admitted without payment of duties.** May 5, 1891.
- Same—Stolen Goods.** See Stolen Goods, this title.
- Same—Storage Charges Preferred.**—Duties on unclaimed goods are preceded by charges for storage. (Brief.) Mar. 2, 1905.
- Same—Suit—Maintaining Suit for Short Duties in Case Undervaluation.** (Brief.) July 29, 1908.
- Same—Temporary Importations.**—Jewels brought in to be immediately taken out of country (wedding present) are subject to duty. June 7, 1902.
- Same—Warehoused Goods.**—Merchandise dutiable and warehoused prior to the act of October 1, 1890, but now on the free list, may be withdrawn without payment of duty. Oct. 9, 1890.
- Same—Same—What Duties.**—Goods in warehouse three years must pay duty at the rate provided at the time of importation. Aug. 3, 1896.
- Same—When Accrue.**—Duties accrue upon importation and not entry. (To U. S. Atty., Mass.) July 25, 1895.
- Same—Whisky.**—Mode of assessing duties on reimported American whisky. Oct. 14, 1893.
Nov. 27, 1893.
- Same—Wrecked Goods.**—Priority of Government's lien for duties on. Aug. 27, 1889.
- Same—Wrecked Lumber.**—Payment of duties on. June 26, 1891.
- Same—Yacht is subject to.** Appeal advised. Aug. 14, 1891.
Dec. 9, 1893.
- Same.** See also Abatement; Appraisement; Refund; Reimportation; Remission, this title.
- Same—Election of Remedies.** See Suits, this title.
- Entered Value.** See Value, this title.
- Entry—Additions to—Goods not Purchased.**—Addition to entry can not be made by consignee who is member of partnership, foreign member buying the goods; not "purchased." Jan. 26, 1899.
- Same—Additions to—Where Invoice Fraudulent.**—The offense of invoicing fraudulently is not condoned by making additions to an entry. Jan. 22, 1887.
- Same—Agent of Corporation.**—Entry may be made by a properly empowered person for a corporation. July 21, 1890.
- Same—Agent of Foreign Owner and Consignee Making.**—An agent with a power of attorney to sign and indorse all papers necessary, particularly specifying the customhouse business, may make entry. June 6, 1889.
- Same—American Corporation in Mexico may enter goods and be a consignee.** Sept. 16, 1891.
- Same—Basis for Penal Duty.**—The entry is the basis for penal duty, and not the invoice, under section 7, act June 10, 1890. Nov. 19, 1895.
Dec. 5, 1895.

CUSTOMS LAWS—Continued.

Entry—Brokers Making—Furnishing Information.—Where brokers refuse or are unable to furnish needed information, the entry should be refused.

June 13, 1891.

Same—Cancellation.—An entry can not be canceled and a new one accepted to correct an error of the agent of the importer.

Dec. 30, 1890.

Same—Same—Wrong Goods.—Entry can not be canceled on claim that foreign shipper sent wrong lot, part having gone into consumption.

Dec. 16, 1902.

Same—Combined Warehouse and Exportation.—Goods landed at San Francisco may make warehouse and immediate exportation at New York.

Oct. 18, 1889.

Same—Corporations and Clubs Making.—The collector may permit anyone that he deems authorized to make entry for a corporation or chartered club, and a power of attorney is not necessary.

Aug. 28, 1888.

Same—Creditor Making.—A creditor can not make an entry of his debtor's goods.

Mar. 6, 1886.

Same—Defined.

Nov. 8, 1886.

Same—Difference between an invoice and an entry.

Nov. 8, 1886.

Same—Same.—Between merchandise and baggage.

Apr. 12, 1895.

Apr. 14, 1898.

Same—Error in Accepting.—The collector commits no error in accepting an entry.

Nov. 8, 1886.

Same—Fishing Vessels.—Entry of fishing vessels is not required if they do not "touch and trade" at any foreign port.

Mar. 2, 1896.

Same—Foreign Corporations Making.—Goods consigned to a foreign corporation can not be entered by its managers and must go into general-order stores.

Sept. 21, 1886.

Same—Same.—Making an entry.

Nov. 29, 1886.

Same—Immediate Transportation Goods.—Entry must be made at port of arrival (interior).

May 20, 1890.

Same—Immediate Transportation Goods on Pro Forma Invoices.—Entry of immediate transportation goods on pro forma invoices may be permitted.

Nov. 23, 1889.

Same—Importations to Assigns or Order.—Agents having duly assigned bills of lading to "assigns" or "order" may make entry, but not otherwise, for foreign owners.

Nov. 29, 1886.

Same—Including Items in Invoice. See Additional Duty, this title.

Oct. 15, 1886.

Same—Invoice Without.—The Secretary of the Treasury may authorize the entry of merchandise when from accident or other cause it has become impracticable to produce the invoice.

Aug. 11, 1884.

Same—Same.—The Secretary of the Treasury has no authority to admit to entry importations of less value than \$50 without triplicate invoices, except as aforesaid.

Ib.

Same—Same.—The collector of customs may do so where the value is less than \$100 and the importation is made in good faith and without intention to defraud.

Ib.

Same—Owner's Oath.—Section 2787, R. S., requiring, when entry is made by an agent, that a bond be given that the actual owner or consignee shall deliver a correct account of the merchandise under oath has not been modified and an entry can not be made by an attorney of a firm without the required bond.

July 8, 1885.

Same—Pro Forma—Additional Duty. See Additional Duty, this title.

Same—Pro Forma Invoice. See Invoice, this title.

CUSTOMS LAWS—Continued.

Entry—Purchaser Making.—Entry may be made by foreign purchaser in person when goods consigned to himself. Sept. 5, 1900.

Same—Statement in, of Foreign Market Value.—An owner is not compelled to state in his declaration the foreign market value of merchandise imported by him, or if a court should hold to the contrary a jury would not find the declaration false or fraudulent within the meaning of the tariff law. Nov. 30, 1906.

Same—"Time of" implies the entry by which the duties were settled and paid and not the entry under which the goods were placed in warehouse.

(To U. S. atty., S. Fla.) Oct. 12, 1881.

Same—Time of Making. Nov. 28, 1885.

Same—Same.—And what is an entry. Mar. 3, 1894.

Same—Value in should be same as in invoice. Oct. 15, 1886.

Same—Vessel Going to Support.—A subport of entry being also a port of delivery, section 2772, R. S., would likewise apply to it and entry may be made and duties paid at the port of entry of the district on the cargo of a vessel destined for such subport. Sept. 18, 1905.

In such a case there is no statutory requirement or necessity for a bond to secure the duties, but if deemed necessary in order to prevent fraud or to secure duties to be paid at the subport of entry a voluntary bond may be taken and would be valid. See section 2772, R. S., as to ports of delivery only. Ib.

Same—What Goods Subject to.—All imported goods, whether free or dutiable, except personal effects accompanying a passenger of less than \$100 in value, must be entered at the customhouse, and bringing in free goods without so entering them knowingly contrary to law subjects them to forfeiture.

(Brief.) July 1, 1905.

Same—Wrecked Goods.—An agent of the master of a wrecked vessel can not enter goods from the wreck, as he is not one of the persons named in the statutes who may do so. Aug. 30, 1886.

Same—Wrecked Lumber.—Entry and payment of duties can and should be made by salvors, notwithstanding protest of alleged owner. June 26, 1891.

Erection of a Customs Office—Authority. See Public Buildings.

Error of Fact. See Refund; Words and Phrases, this title.

Error of Judgment. See Appraisement; Reappraisement, this title.

Estimate.—No protest can legally be made against the estimate made upon entry, but in practice protests are recognized when filed before final and formal liquidation of the entry. Nov. 28, 1885.

Same—Is not a Liquidation.—The estimate of duties made at the time of entry of the goods is in no sense the liquidation referred to by the statute.

Nov. 28, 1885.

Evidence—Cancellation of Export Bond. See Bonds, this title.

Same—In Suits.—What records and papers of importer Government may use in suit. Mar. 14, 1910.

Same—Rules of Secretary.—Can the Secretary make rules requiring certain evidence as to importation and marks on sugar? July 3, 1889.

Same—Use of Goods Abroad.—Where accompanying owner of household goods dies before making entry, the surveyor may take evidence as to the use abroad of such goods, in the absence of owner's declaration. Oct. 25, 1904.

Same. See also Board of General Appraisers; Burden of Proof; Suits and Prosecutions, this title.

Examination of Importers after Appraisement.—A critical and public examination of importers or consignees after appraisement is not sanctioned by law.

Jan. 22, 1887.

CUSTOMS LAWS—Continued.

Examination Packages—Delivery.—Examination packages should not be delivered and voluntary bond taken, but money deposit required and invoice compared with entry. May 4, 1895.

Same—Tobacco.—If it is necessary for Board of General Appraisers to have one or more full bales of tobacco in order to find true character of importation, they should be furnished. Mar. 7, 1898.

Same. *See also* Sample Packages, this title.

Examiners—Appointment.—The Secretary, by sections 2538 and 2940, R. S., can appoint such number of examiners at New York as he may determine to be needed. Dec. 5, 1885.

Same—Same.—The examiners are to be appointed by the Secretary of the Treasury upon the nomination of the appraiser. Feb. 17, 1887.
Mar. 22, 1887.

Examiner of Drugs—Appointment.—One of the assistant appraisers at New York is to perform the duties of special examiner of drugs, as provided by section 2938, R. S. Dec. 5, 1885.

Excess Quantity—Additional Duty. *See* Additional Duty, this title.

Exhibition. *See* Free Importation, this title.

Exhibition Goods—Bond for Return. *See* Bonds, this title.

Expense of Keeping Seized Stock.—Where stock were illegally seized and the owner required to pay their keep, he may be reimbursed out of the customs appropriation. Nov. 4, 1886.

Explosive Substances—Transit through United States.—Cartridges may be brought into the United States if they may be transferred to the exporting vessel without going into warehouse. Feb. 3, 1888.

Exportation—Bond and Proof of Landing.—As the statute requires a bond in case of exportation for drawback and from warehouse, it can not be waived, but considerable relaxation may be made as to proofs of landing. June 6, 1890.

Same—By Importing Vessel.—Goods may be exported on the importing vessel without unloading, provided proper precautions are taken. The vessel in such case may be considered a warehouse. Apr. 29, 1885.

Same—Goods Unlawfully Imported.—Jewelry brought in and seized as smuggled, on a passenger, and claimed by his assignee in bankruptcy, may be released and allowed exportation. Jan. 26, 1898.

Same—Tobacco—Mixed—Entered as Filler.—Exportation of tobacco entered as filler, but found to be wrapper, may be allowed, unless fraud believed; reimportation under like circumstances would justify seizure. Dec. 31, 1897.

Same—To Canada—Cancellation of Bonds—Evidence.—There seems to be no valid reason why there should not be a uniform rule as to the evidence to be produced for the cancellation of bonds given on an entry for immediate export and transportation to Canada and on one for export from warehouse to the same Dominion. July 2, 1885.

Same—Without Unloading.—Of goods by importing vessel may be made without unloading; the vessel a warehouse. Apr. 29, 1885.

Same—World's Fair Exhibits.—Goods imported in good faith for the World's Columbian Exposition, but not entered properly, may be allowed exportation. Jan. 4, 1894.

Exportation and Reimportation of Domestic Spirits—Good Faith.—Whisky carried out of the country under the form of exportation, and brought back again, to escape some home revenue regulation, would not be an exportation.

(To U. S. Atty., N. N. Y.) Apr. 2, 1886.

Export Bonds. *See* Bonds, this title.

CUSTOMS LAWS—Continued.

"Exported," as Applied to a Vessel.—A vessel is "exported" in the meaning of section 17, act of June 26, 1884 (23 Stat., 57), providing for drawback on materials used in building a vessel whether it goes on its own bottom by its own power, or in tow, or on the deck of another vessel. Jan. 14, 1909.

Expositions—Donations to Columbian Museum—Duty.—Importations donated to Columbian Museum by an exhibitor are not subject to duty, and the museum dispose of them unrestricted. Mar. 3, 1894.

Faro Box.—Not prohibited as an immoral article. Aug. 18, 1887.

Fees—Abolished.—Enumeration of the fees that have been abolished by the act of June 10, 1890. Oct. 3, 1900.

Same—Charging in Officers' Accounts.—Fees for permits to deliver, to warehouse, rewarehouse, and withdraw for immediate consumption can not be charged by collectors in their accounts against the United States. Nov. 8, 1900.

Same—Merchant Appraisers.—A fee of \$10 is allowable to cover expense of the merchant appraiser on appeal. June 25, 1886.

Same—Protest. See Protest and Appeal, this title. Aug. 7, 1884.

Same—Secretary of Legation.—A secretary of legation not having to certify to an invoice is not entitled to fees therefor. May 1, 1889.

Fines, Penalties, and Forfeitures—Remission. See Remission, this title.

Same—Reporting to District Attorneys.—Collectors are required to report fines, penalties, and forfeitures to district attorneys. Oct. 27, 1887.

Same. See also Forfeitures; Penalties, this title.

Fish—Definition. See Words and Phrases, this title.

Same. See Free Importations, this title.

Same—Salt to Cure—Lost at Sea. See Salt, this title.

Flour Imported Without Entry. See Smuggled Goods, this title.

Foreign Contiguous Territory—Transit Goods. See Transit, this title.

Foreign Corporations.—Making entry of imported goods. Sept. 21, 1886.

Same.—Right to make entry through agents. Nov. 29, 1886.

Foreign Market Value.—Contract price does not determine. Sept. 2, 1886.

Same—Foreign Tax.—Foreign tax or duty should be included in. Dec. 6, 1890.
Jan. 4, 1898.

Forfeiture—Acquittal Charge of "Smuggling" as Bar to Forfeiture.—It must be conceded settled law that an acquittal in a prosecution for "smuggling" under sections 2865 and 3082, R. S., is a bar to a proceeding to forfeit the goods for smuggling under the last-mentioned section (134 Fed. Rep., 61).

(To U. S. Atty., W. Tex.) Dec. 23, 1907.

Same—Same.—But in view of the decision in the Keck case (172 U. S., 434) that a prosecution for "smuggling" under sections 2865 and 3082, R. S., is not sustained by evidence that the defendant merely failed to declare dutiable articles found in his baggage and seized before he had passed beyond the customs lines, it is not thought that an acquittal of the charge of "smuggling" under those sections is a bar to a proceeding under section 2802 to forfeit dutiable articles found in a passenger's baggage which he had failed to declare. The issues in the cases are different. Ib.

Same—After Three Years.—Where horses were undervalued and passed into the hands of a person who did not participate in the fraud, but probably knew of it, and three years having elapsed since the forfeiture occurred, action is now barred. Nov. 30, 1885.

Same—Books—Obscene. See Books, this title.

Same—Same—Violations of Copyright Law. See Copyright.

CUSTOMS LAWS—Continued.

Forfeiture—Compromise or Remission.—Can not be remitted or compromised.
July 8, 1898.

Same—Compromise.—It is doubtful if forfeiture under section 32, act of 1897, can be compromised, but if there is a manifest clerical error it may be corrected.
Dec. 3, 1897.

Same—Same. *See also* Compromise.

Same—Disposition Proceeds of Sale of Forfeited Goods. *See* Proceeds of Sale, this title.

Same—Domestic and Foreign Goods Mixed.—Where foreign grain bags have been mixed with domestic and the importer offers duty on the whole, it would not be advisable to bring forfeiture proceedings.
Mar. 3, 1894.

Same—Goods and Proceeds.—Where smuggled goods and proceeds of sale by smuggler both seized, it would not be fair to forfeit both.

(To Atty. E. Mich. July 28, 1903.

Same—Innocent Owner.—Jewelry belonging to petitioner (American actress) for long time abroad, and brought in in a way not authorized by her, may be released without payment of duty or exaction of penalty.
Oct. 24, 1890.

Same—Jurisdiction of the Courts in Seizure Cases. *See* Laws, this title.

Same—Mail Importations. *See* Undervaluations, this title.

Same—Mares for Breeding Purposes. *See* Remission.

Same—Not Making Entry of Free Goods.—Importing free goods without making entry thereof at the customhouse, knowingly contrary to law, subjects such goods to forfeiture, and it is no defense that there was no intention to defraud the United States.
(Brief.) July 1, 1905.

Same—One Invoice, Several Packages.—One invoice covering several packages ad valorem and specific goods, only the undervalued package subject to forfeiture, and all should not be seized.
Oct. 14, 1898.

Same—Pardon.—The effect of a pardon by the President as a remission of a penalty or forfeiture.
(Brief.) Apr. 26, 1905.

Same—Personal Effects with Concealed Goods. *See* Personal Effects, this title.

Same—Power of Secretary Over.—If the Secretary should become fully convinced that a forfeiture under section 32, act of 1897, would fail, he might authorize the dismissal of the action.
Dec. 6, 1897.

Same—Proceedings Mandatory.—Where forfeiture is incurred under section 32, act of 1897, forfeiture proceedings are mandatory, unless the Secretary is clearly of opinion that they could not be sustained.
Dec. 6, 1897.
Dec. 10, 1897.

July 8, 1898.

Same—Railroad Cars.—Cars entering United States through "interchange system," and then concealed and transferred, are subject to forfeiture, notwithstanding lapse of time.
Jan. 24, 1900.

Same—Release on Payment of Value.—Goods subject to forfeiture under section 32, act 1897, can not be released on payment of the appraised value.

Dec. 6, 1897.

Dec. 10, 1897.

July 8, 1898.

Same—Same.—Goods subject to forfeiture under section 3081, R. S., may be released on payment of appraised value, but the estimated duties paid should not be refunded.
July 8, 1898.

Same—Remission. *See* Remission, this title.

Same—Sale of Forfeited Goods. *See* Sale, this title.

Same—Stolen Goods. *See* Stolen Goods, this title.

Same—Temporary Importation.—Jewels brought in (wedding present) to be immediately taken out; forfeiture should be remitted.
June 7, 1902.

CUSTOMS LAWS—Continued.

Forfeiture—Tobacco.—Tobacco falsely invoiced may be forfeited under section 2864, or section 9, act of June 10, 1890. Mar. 7, 1898.

Same—Unauthorized Act of Agent—Remission.—Forfeiture where incurred by unauthorized act of agent should be remitted. Mar. 8, 1894.

Same—Undervaluation—Compromise of. See Compromise.

Same—Same—Innocent Purchaser.—Where a foreign seller was to deliver horses free of duty and undervalued them more than 50 per cent on entry, such horses, after delivery to the innocent purchaser, are liable to forfeiture under section 7 of the act of June 10, 1890 (28 Stat., 131), as amended by the act of 1897 (30 Stat., 151). (To U. S. Atty., W. N. Y.) Mar. 21, 1908.

Same—Same—Same—Proceedings.—Proceedings for the forfeiture of the horses as against the innocent purchaser under section 9 of the act of 1890 could not be sustained in view of the decisions of the courts (considered erroneous), the Government not electing its remedy prior to the delivery, but such proceedings should be brought under section 7 of the same act as amended. Cases of entries by unauthorized persons distinguished.

(To U. S. Atty., W. N. Y.) Mar. 28, 1908.

Same—Same—Mandatory.—Forfeiture mandatory when undervaluation over 50 per cent. Release, etc., seized goods. Dec. 6, 1897.

Dec. 10, 1897.

Dec. 20, 1897.

Same—Same—More than 50 Per Cent.—The forfeiture of public store packages seized by the collector carries with it the forfeiture of the value of the remaining packages which have gone into consumption. Nov. 5, 1897.

Same—Unlawful Transfer from Vessels.—Seizure should precede the libel of information; proceeding is not a criminal one.

(To Patterson.) Mar. 9, 1883.

Same—When Title Vests in Government.—Where the law makes the forfeiture absolute, the title of the goods is vested in the Government from the time of the wrongful act and will not be defeated by a subsequent transfer, even to a bona fide purchaser without notice; but if an alternative remedy is provided, innocent purchasers are protected pending election by the Government. (Brief.) Mar. 1, 1905.

Same. See also Seizure, this title.

Fraud—By a Copartner. See Remission, this title.

Same—Defined. See Words and Phrases, this title.

Same—Employment of persons to detect fraud.

Apr. 29, 1885.

Fraud Roll—Informers.—Persons on, can not receive informer's pay.

Apr. 29, 1885.

Free Importations—Agricultural Department.—The Agricultural Department is a scientific department, and entitled to import a microscope and additional apparatus, without the payment of duty. June 7, 1894.

Same—Same—Philosophical and Scientific Instruments.—Philosophical and scientific instruments may be imported free of duty by the Agricultural Department. July 22, 1909.

Same—"American Artists."—An artist who became a resident of the United States in 1871, going abroad from time to time, and who made his declaration of intention of becoming a citizen in 1883, is not an "American artist" entitled to bring his own sketches made abroad into this country free of duty.

Dec. 11, 1884.

Same—American Artist.—Where a model of a statue was made by an American artist in this country, but the sculpture work was done in Italy, the statue is entitled to free entry. Oct. 5, 1889.

CUSTOMS LAWS—Continued.

Free Importations—"American Fisheries" as used in paragraph 749, act of 1883, mean those carried on by citizens of the United States, and so fish caught in foreign waters in boats or taken from weirs by such citizens, are free.

June 10, 1885.

Same—Antiquities.—Two antiquities does not make a collection so as to entitle them to free entry.

Mar. 6, 1894.

Same—Art, Scientific, Educational Institutions.—"Philadelphia Commercial Museum," not being established for the encouragement of the arts, science, or education, is not entitled to import under paragraph 702, act of 1897.

July 14, 1900.

Same—Same.—The "Philadelphia Commercial Museum" now shown to be a department of the municipality of Philadelphia, is entitled to import free of duty under paragraph 702, providing "for exhibition at a fixed place . . . for a municipal corporation."

July 28, 1900.

Same—Associations.—An association to act as agent of artists in the exhibition and sale of their works, is not entitled to import works of art free of duty.

Nov. 9, 1886.

Same—Book for Library.—Book imported to supply place one sold to State library should be free, but ruling being to contrary would not advise reversal. See Contrary opinions Attorney General.

Jan. 10, 1896.

Same—Books.—It is unlawful for colleges, etc., to import books free under paragraph 503 of the tariff act of 1897 and then sell them.

(To Noss.) Sept. 3, 1908.

Same—Cans Returned Salmon.—Cans of domestic manufacture of imported material, exported containing salmon and returned in the same condition are entitled to free entry.

Oct. 22, 1887.

Same—Cattle Returned from Cuba.—Cattle purchased in the United States, shipped to Cuba and grazed and fattened there, and then imported into Porto Rico, do not come within paragraph 473 of the tariff act of 1897, providing for the return to the United States duty free of cattle straying or driven across the boundary line into any foreign country for temporary pasturage.

Aug. 23, 1906.

Same—Cattle Straying Across Border—Brands.—The Secretary of the Treasury has no power to make a regulation prohibiting the use in this country of brands on cattle which have been adopted in foreign contiguous territory, or to deny the free admission of American cattle so branded which have strayed across the border. Par. 473, act July 24, 1897.

Apr. 24, 1905.

Such a regulation of the Secretary of the Treasury, not being authorized or imposed by the statute, would be a burden on commerce, and in excess of the Secretary's power.

Ib.

Same—Colleges—Sale.—It is unlawful for colleges, etc., to import books free under paragraph 503 of the tariff act of 1897, and then sell them.

(To Noss.) Sept. 3, 1908.

Same—Columbian Exposition Museum. See Expositions, this title.

Same—Departments.—Philosophical and scientific apparatus may be imported free of duty by the Agricultural Department.

July 22, 1909.

Same—District of Columbia.—It can not be held that an importation under paragraph 516 for the use of the water department of the District of Columbia is "for the use of the United States," or as coming within paragraph 519 for any academy, school, etc.

June 27, 1910.

Same—Entry of. See Entry, this title.

Same—Exhibition Goods.—The Fashion Show Co., being engaged in "business of a private or commercial character," and not having a "fixed place" of exhibition, is not entitled to free entry under bond of ladies' wearing apparel, under paragraph 702, act 1897.

Aug. 5, 1903.

CUSTOMS LAWS—Continued.

Free Importations—Fish—American Fisheries.—"American Fisheries" as used in paragraph 749, act of 1883, mean those carried on by citizens of the United States, and so fish caught in foreign waters in boats or weirs by such citizens, are free. June 10, 1885.

Same—Same.—Fish caught by Canadians and sold and transferred to Americans at the fishing grounds in foreign waters, are not entitled to free entry as the product of American fisheries. Mar. 1, 1887.

Same—Same.—The question whether the persons catching the fish, being sons of Americans residing in Canada, are American fishermen would not affect the matter, which is as to whether the importation is the product of American fisheries. Ib.

Same—Free—After Importation.—Goods dutiable and warehoused prior to the act of October 1, 1890, but by that act placed on the free list may be withdrawn without payment of duty. Oct. 29, 1890.

Same—Goods for the Government.—It appears that Congress intended in the act of 1890 to repeal the provisions that "articles imported for the use of the United States" shall be free. Oct. 29, 1890.

Same—Goods Imported on War Vessels.—Goods brought into United States by United States war vessels not dutiable if for use on board or personal use of officers. Oct. 29, 1886.

Same—Household Effects—Bequests.—Household effects bequeathed to a person residing in this country, are subject to duty. Dec. 18, 1899.

Same—Invoice. See Invoice, this title.

Same—Limited Permit—Extension.—Only one extension of six months can be granted for the free entry of theatrical scenery, properties, and apparel, imported under paragraph 645, act of 1897. June 12, 1905.

Same—Literary, Artistic, and Antiquarian Clubs.—The Rittenhouse Club of Philadelphia, a permanent social club for promotion of literary, artistic, and antiquarian tastes, is entitled to import books free of duty. June 6, 1894.

Same—Lumber by a Corporation. See Lumber, this title. Mar. 4, 1886.

Same—Lumber.—Lumber the product of Maine forest and owned by an American, but sawed by Canadian mill owners, is not entitled to free entry. Apr. 7, 1886.

Same—Lumber from Maine.—Lumber from the forests of Maine, sawed in Canada in a mill leased in good faith by Americans, is entitled to free entry.

Dec. 18, 1886.

Same—Lumber—Sawed in New Brunswick.—Lumber of Maine forests sawed in a mill in New Brunswick leased by an American is entitled to free entry.

Nov. 17, 1898.

Same—Machinery for Foreign Steamer.—Special machinery to repair disabled foreign steamer should be admitted free. May 5, 1891.

Same—Marine-Hospital Service.—Marine-Hospital Service is a scientific institution, and entitled to import scientific apparatus free of duty. Oct. 4, 1897.

Same—Oil by the Indians.—Oil brought into the United States by Indians in old tin cans, bladders, kegs, barrels, etc., not put up in the ordinary mode of civilized commerce, is not dutiable. Nov. 8, 1887.

Same—Patterns for Machinery. See Patterns for Machinery, this title.

Same—Peltries.—Peltries, etc., brought in by Indians are dutiable under tariff act of 1897. (Sec. 2515, R. S.) Oct. 13, 1897.

Same—Philosophical Instruments.—No definite rule can be adopted to determine the proper limitation of the term. The questions to be determined are, Can the instrument be used, and was it imported solely for acquiring, illustrating, and improving knowledge of inanimate nature or natural philosophy?

May 7, 1885.

CUSTOMS LAWS—Continued.

- Free Importations—Philosophical Instruments.**—A company having a biological laboratory is not a "society or institution" entitled to import such instruments free of duty. March 18, 1887.
- Same—Private Art School.**—The "society" and "institution" entitled to free entry of goods mean something more than a private art school, and such school is not entitled to import paintings free. Dec. 22, 1893.
- Same—Proposed Art School.**—Articles for a proposed art school not yet established are not entitled to free entry. Dec. 18, 1893.
- Same—Products of Little Swan Islands** are free. Sept. 5, 1893.
- Same—Regulations.**—Natural mineral (apollinaris) water being free, the Treasury Department can not make a regulation requiring a certificate from the shippers to that effect if it assumed to conclude the rights of the importers. Sept. 8, 1885.
- Same—Same—Observance of.**—The regulations of the Treasury Department must be observed to entitle returned American goods to free entry. (Brief.) July 1, 1905.
- Same—Scientific Books.**—"Scientific books, etc., devoted to original scientific research" are such as relate to new discoveries and not books on subjects already understood. Nov. 10, 1896.
- Same—Scientific Institution—Medical Department of the Army.**—The Medical Department of the Army being like the Public Health and Marine-Hospital Service, is a scientific institution, is entitled under paragraph 638 of the tariff act of 1897 to import philosophical and scientific apparatus free of duty. Sept. 28, 1907.
- Same—Shaft for Steamer.**—A steamer shaft imported to replace one broken on a foreign steamer is not entitled to free entry. Nov. 18, 1886.
Dec. 13, 1886.
- Same—Shaft for disabled foreign steamer** should be admitted free. May 5, 1891.
- Same—Snowshoes and Moccasins by Indians.**—Moccasins and snowshoes exported to the United States by Canadian Indians, in boxes, not free. May 2, 1894.
- Same—Societies.**—Defining societies entitled to free importations, of philosophical, etc., apparatus. Mar. 18, 1887.
- Same—Statuary.**—The certificate of a consul or minister of the United States required before free entry of a production of an American artist to be indorsed on the written declaration of the artist, may be indorsed on the invoice. May 5, 1885.
- Same—Same.**—Where a model of a statue was made by an American artist in this country, but the sculpture work was done in Italy, the statue is entitled to free entry. Oct. 5, 1889.
- Same—Temporary.**—An individual can not import pictures and place them in the Corcoran Art Gallery and defer payment of duty until he completes his residence. Apr. 7, 1904.
- Same—Temporary Landing.**—Jewels intended for a wedding present, and to be immediately taken out of the country, are subject to duty. June 7, 1902.
- Same—United States.**—Where the Government has bought and paid for imported cement, presumably with the duties added, there should not be a refund of the duties made. Apr. 28, 1894.
- Same—Same.**—There is no authority in law to require the United States to pay either customs duties or internal-revenue taxes. Sept. 30, 1897.
- Same—Works of Art—For Institutions of Art, Science, or Education.**—The Carnegie Institute, of Pittsburgh, is not entitled to import works of art under paragraph 703, act of 1897, but may do so under paragraph 702 upon giving bond; such bond may be given without sureties. May 2, 1898.

CUSTOMS LAWS—Continued.

Freezing.—Goods damaged by freezing, subject to abatement of duties.
Dec. 27, 1886.

Same. *See also* Damage Allowance, this title.

Freight, Lien for. *See* Lien for Freight, this title.

Furs—Value.—Should dressing, etc., be included in making value?
Oct. 15, 1886.

Nov. 8, 1886.

Gambling Device—Faro Layout—Not Prohibited.—A gambling device, known as a faro box, does not come within section 2491, R. S., prohibiting the importation of immoral articles.
Aug. 18, 1887.

Garnishment. *See* Attachment, this title.

Gaugers—Assistant—Leave of Absence.—Assistant gaugers and other per diem employees, except inspectors, may be granted a furlough with pay.

Sept. 12, 1888.

General Appraisers—Jurisdiction of Items Not in Appeal but in Same Invoice.—The act of June 10, 1890, does not confer authority on a general appraiser to reappraise goods not appealed upon.
Dec. 10, 1890.

Same—Qualifications.—A general appraiser can not be a bank director.

July 16, 1890.

Same—Taking Testimony.—The law does not require general appraisers to obtain "further testimony" under designation of the court.
Feb. 4, 1891.

Same. *See also* Board of General Appraisers, this title.

"General Order." *See* Cargo, this title.

Georgetown.—Name of port now "Washington," but district not changed.

June 27, 1895.

Ginger Ale in Bottles. *See* Coverings, this title.

Glass.—May be packed in multiples of 50 square feet.
Nov. 1, 1894.

Grain Bags—Foreign Mixed with Domestic. *See* Forfeiture, this title.

Gunpowder. *See* Explosive Substances, this title.

Guns—Damage Allowance for Rust. *See* Damage Allowance, this title.

Hat Trimmings.—Result trial in Philadelphia should not be acquiesced in.

July 20, 1886.

Heron Plumage. *See* Smuggling, this title.

Holidays—Pay of Inspectors. *See* Inspectors, this title.

Hops—Consular Invoice on Reimportation. *See* Reimportation, this title.

Horse—Return of Exhibition—Cancellation of Bond. *See* Bonds, this title.

Horses, Carriage.—Used abroad by a returning family, are considered a household effect, and entitled to free entry.
Sept. 18, 1886.

Household Effects—Bequests.—Household effects bequeathed to a person residing in this country are subject to duty.
Dec. 18, 1899.

Same—Bicycle.—A bicycle should be classed as a household effect, and property of person returning after five years residence abroad, and old, should be admitted free.
July 7, 1893.

Feb. 7, 1898.

Same—Death of Owner—Entry.—Where accompanying owner of household effects dies while such goods are in transit from port of arrival to interior port, the goods are entitled to free entry if they have been used abroad one year or more; and the person appointed by the court to collect such effects for deceased's children may make the entry. The surveyor may take evidence as to the use abroad of such effects.
Oct. 25, 1904.

Same—What exempt from Duty.

May 12, 1887.

Feb. 7, 1898.

Immediate Consumption—Defining.—In relation to foreign fresh fish packed in

ice.

Sept. 7, 1886.

CUSTOMS LAWS—Continued.

Immediate Transportation.—It should appear, either by the invoice or bill of lading and manifest, that the merchandise is intended for immediate transportation. Aug. 23, 1881.

Same—Bulk.—Railroad iron is an article in bulk, within section 5, act June 10, 1880, and the transportation thereof is not limited to railroad cars.

Aug. 23, 1881.

Same—Changing Destination.—Destination of certain immediate transportation merchandise may be changed. Sept. 21, 1895.

Same—Entry—Ten Days.—There is no legal sanction that will exclude intervening Sundays or holidays from the ten days within which immediate transportation goods must be shipped. Jan. 17, 1890.

Same—Invoice.—Pro forma invoice and bond may be taken at first port.

Nov. 23, 1889.

Same—Passengers' Baggage. *See* Passengers' Baggage, this title.

Apr. 22, 1885.

Same—Pro Forma Invoice.—Pro forma invoice without requiring bond may be taken at first port. May 18, 1896.

Same—Privileges. *See* Names of Places under this title.

Same. *See also* Entry; Transportation of Merchandise, this title.

Importation—Cigars and Cigarettes from the Philippines. *See* Cigars and Cigarettes, this title.

Same—Custody.—Cargo must be unladed and held for "general order" on wharf, under guard, at the risk of the owner of the importing vessel.

Feb. 12, 1894.

Mar. 3, 1894.

May 3, 1898.

Same—Defined. *See* Words and Phrases, this title.

Same—Discharging from Vessel. *See* Cargo, this title.

Same—Employees Concerned in.—The intention of section 2638, R. S., was to prevent any person employed to collect duties or tonnage to be directly or indirectly concerned in the importation of goods. Dec. 5, 1885.

Same—Exportation without Unlading.—May be exported without unlading from importing vessels. Apr. 29, 1885.

Same—From Countries Discriminating against the United States.—Section 4, act of 1890 (26 Stat., 415), providing for the exclusion of importations from countries discriminating against the United States, has been impliedly repealed by the maximum tariff provision of 1909 (36 Stat., 82).

(To Emory.) Oct. 25, 1909.

Same—From One State to Another—Smuggling.—Liquors smuggled into Alaska from one of the States is not an importation. Aug. 15, 1895.

Same—Mail. *See* Mail Importations, this title.

Same—Of Articles Bearing Trade-mark.—The importation of articles bearing a genuine trade-mark may be made by others than the registrant of the trade-mark. Mar. 22, 1910.

Same—On War Vessels.—Articles brought in by officers on war vessels for other persons, whether as gifts or otherwise, are dutiable. Oct. 29, 1886.

Same—Same.—Importations on war vessels for consumption thereon by members of the mess or their visitors are not dutiable. Oct. 29, 1886.

Same—Same.—As to whether articles brought for the officer's own use are dutiable or not depends on whether they are personal effects or not. Oct. 29, 1886.

Same—Prevention of.—The Secretary of Agriculture has no power to prevent the importation of hay, etc., in order to prevent the introduction of contagious diseases of animals, but may seize, quarantine, and dispose of such materials under the act of February 2, 1903 (32 Stat., 791). May 21, 1904.

CUSTOMS LAWS—Continued.

Importation—Stolen Goods.—Duty on such goods can only be avoided by the owner or agent making a warehouse and exportation entry and giving an export bond. June 29, 1883.

Same—Substitution of part of an importation covered by an entry.

Mar. 17, 1887.

Same—When Complete.—An importation is complete when the goods are brought within port with intention of unloading. Mar. 22, 1898.

Same—Without Entry. See *Smuggled Goods*, this title.

Importer—Construction of Laws in Favor of. See *Laws*, this title.

Same—Debt for Duties.—Sale of seized goods does not cancel debt for duties. Aug. 18, 1893.

Same—Defined. See *Words and Phrases*, this title.

Same—Examination of.—Examination of importer by the collector before delivery of the goods is not according to law. Jan. 22, 1887.

Same—Liability for Duties.—Where an importer is sued for the balance of regular and penal duties due after seizure and sale of the goods, on which the collector wrongfully refused a reappraisement, the matter must now be left with the court. (To U. S. Atty., N. Ill.) Jan. 3, 1894.

Imports—Regulation Requiring Certificate. See *Regulations*, this title.

Informers—Compensation—After Suit.—Share under section 4465, R. S., accrues only after suit brought. Nov. 8, 1889.

Same—Same—Alaska.—Liquors smuggled into Alaska; unless information furnished to district attorney or chief officer customs, Bantz is not entitled to compensation. Oct. 10, 1898.

Same—Same—Same.—Liquors smuggled into Alaska, not a fraud upon revenue in contemplation of act of 1874. Oct. 22, 1898.

Same—Same—Amount.—Share accruing before act of 1874. Mar. 30, 1888.

Same—Same—As Seizing Officers.—Compensation can not be allowed in case of a seized vessel. Oct. 8, 1895.

Same—Same—Basis of Payment.—Entitled to be paid out of gross amount.

Nov. 6, 1897.

Same—Same—Same.—Where claim (customs) has been compromised, the basis of allowance is not exceeding one-half net proceeds. Sept. 6, 1899.

Same—Same—Collector of Customs.—A collector of customs is entitled to share as an informer. July 15, 1886.

Oct. 16, 1889.

Same—Same—Compromise.—Interest of informer in a judgment can not be compromised. June 9, 1888.

Same—Same—Determining.—The Secretary is the sole judge whether an informer is entitled to compensation or not. Oct. 29, 1885.

Same—Same—Disposition.—What should be done with informer's share where petition of claimant dismissed. (To Atty., R. I.) June 3, 1889.

Same—Same—Distinction between informer's and seizing officer's compensation. Dec. 28, 1887.

Same—Same—Establishing Claim.—Claim should be established to satisfaction of court. Sept. 30, 1886.

Same—Same—Extra.—Informers or employees paid on the "fraud roll" can not receive the extra compensation provided by the act of 1874. See section 1765, R. S. Apr. 29, 1885.

Same—Same—Fund.—Share, can not be paid out of money covered into Treasury. July 29, 1886.

Same—Same—Giving Information to an Inspector.—An informer is entitled to compensation where information while given to an inspector, the deputy surveyor was cognizant of it, and judge certifies to value of services. Mar. 30, 1894.

CUSTOMS LAWS—Continued.

- Informers—Compensation—Information after Seizure.**—An informer who, after seizure of the goods, furnishes information which benefits the Government through forfeiture or compromise, may be compensated. Feb. 3, 1910.
- Same—Same—Compensation—Not an Officer.**—Informer not in customs service giving information may be paid any sum not exceeding \$5,000, and amount need not be based on net proceeds or fine. Dec. 30, 1902.
- Same—Same—Number.**—The statute does not restrict the Government to the recognition of only one informer in a given case. July 7, 1885.
- Same—Same—Out of a Fine.**—An informer is not entitled to compensation out of a fine for conspiracy (sec. 5440, R. S.), such fine not being imposed for a violation of a customs-revenue law. May 28, 1881.
- Same—Same—Same.**—Not entitled to share in fine, as it is not included in net proceeds. Dec. 28, 1902.
- Same—Same—Same.**—Informer not in customs service may be paid an amount which need not be based on a fine. Dec. 30, 1902.
- Same—Same—Out of Bail.**—Informer can not be paid out of forfeited bail, but may be under act suppressing counterfeiting and fraud. June 14, 1881.
- Same—Same—Out of Proceeds.**—Share of proceeds turned over to collector of internal revenue. Dec. 2, 1889.
- Same—Same—Out of Tax.**—Claim to share of amount paid as tax by manufacturer of tobacco. Dec. 22, 1886.
- Same—Same—Payment.**—Employed to detect fraud are not "officers of Government," and are capable of receiving informer's pay; but if already paid on "fraud roll" can not receive extra compensation. Apr. 29, 1885.
- Same—Same—Repeal of Law.**—Share did not accrue where information given before law repealed, but compromise of case not effected until after repeal. Oct. 29, 1885.
- Same—Same—Undisclosed Informer.**—A seizing officer is not entitled to such share where there is an undisclosed informer. Oct. 5, 1886.
- Same—Same—Vessel.**—Special agents of the Treasury detecting and seizing a vessel for smuggling should be compensated under section 4, act June 22, 1874. Sept. 14, 1895.
- Same—Same—When.**—Compensation should be paid informer if Secretary satisfied there was fraud, and there need not be a legal presumption of fraud, and there need not be proceedings. Apr. 30, 1903.
- Same—Same—Where no Fraud.**—Not entitled to compensation where the importer was not guilty of fraud. May 15, 1895.
- Same—Same—Work of Preventive Nature.**—Where the work of an informer was of a preventive character he may be paid from the appropriation for prevention and detection of frauds upon the customs revenue (20 Stat., 386). Mar. 23, 1895.
- Same—Officers.**—When employed by special agents under authority of the Secretary of the Treasury and paid on the "fraud roll" are officers of the Government. Apr. 29, 1885.
- Same—Reporting to.**—Who are chief officers of the customs (20 Opins. Atty. Gen., 675). Oct. 24, 1893.
- Injunction Against Collector.**—The court can not enjoin a collector from delivering merchandise as required by the statute. Jan. 28, 1881.
- Injury.** See Damage Allowance, this title.
- Inspectors—Administering Oaths.**—Not authorized to administer oaths. Oct. 27, 1886.
- Same—Appointment.**—There is no authority vested by law in the Secretary of the Treasury to appoint inspectors of customs at large, accredited to no port or designated for no special duty. June 2, 1882.

CUSTOMS LAWS—Continued.

Inspectors—Change of Name—Reappointment.—An inspector whose name has been changed by decree of court need not be reappointed or take a new oath.

Mar. 6, 1888.

Same—Compensation—Bonded Railroad refuses to pay salary of. Oct. 27, 1885.

Same—Defending.—Employment and pay of special counsel for defending.

June 6, 1888.

Same—Duty and Pay of—Holidays.—In case of necessity an inspector may be placed in charge of a vessel on Sundays or holidays, and should be paid therefor.

Feb. 10, 1887.

Same—Same—Duties and Number.—Number and pay of inspectors along the boundaries of the United States; duties relative to immigrant and alien-contract laws.

Mar. 23, 1892.

Same—Same—Extra Services.—No authority to allow extra compensation for service at works; and no authority to arrange for payment of same by manufacturer.

June 28, 1900.

Same—Same—Fixing of Salary not Retroactive.—The order of the Secretary of the Treasury fixing the pay of inspectors of customs at \$4 per day was not retroactive; neither did it apply to subsequent appointments at \$3.

Jan. 26, 1889.

Feb. 20, 1889.

Same—Same—For Seizure of Trunk.—If false bottom to trunk could have been detected by usual practicable examination, inspector who afterwards seized is not entitled to compensation.

Mar. 4, 1903.

Mar. 20, 1903.

Same—Same—Holidays.—In case of necessity an inspector may be placed in charge of a vessel on Sundays or holidays, and should be paid therefor.

Feb. 10, 1887.

Same—Same—Same.—Inspectors are "employees" entitled to pay on holidays; if they work they are not entitled to extra pay on such days, and they should not be paid by importers.

Dec. 28, 1887.

Same—Same—Same.—Should be paid same as other days for Sunday and holiday services.

June 19, 1895.

Same—Same—Same.—Day inspectors may be assigned to night duty at night inspector's pay; length of customs day may vary; should be paid for Sunday and holiday services same as other days.

June 19, 1895.

Same—Same—Night Work.—Inspectors are entitled to extra compensation for unloading cars at night.

Feb. 26, 1891.

Same—Same—Same.—Day inspector may be assigned to night duty at night inspector's pay; length of customs day may vary; should be paid same as other days for Sunday and holiday services.

June 19, 1895.

Same—Same—Same.—Entitled to extra compensation, as provided in section 2871, for unloading cargo (baggage) under special license at night.

Apr. 14, 1898.

Same—Same—Same.—Can not be paid for services at night on vessel from a domestic port.

May 19, 1902.

Same—Same—Per Diem.—Claim for pay of \$4 per day is not valid.

Apr. 25, 1890.

Feb. 20, 1899.

Same—Same—When Employed.—An inspector is to be paid for Sundays and holidays after he is assigned to duty, also while performing clerical services or awaiting directions and while confined by temporary sickness incurred while on duty.

June 24, 1885.

Same—Same—While Attending Military Duty.—Inspectors may be paid while attending military duty.

July 23, 1888.

CUSTOMS LAWS—Continued.

Inspectors—Duty and Pay of—While Imprisoned.—The salary of an inspector should be paid him while he is imprisoned for an official act. July 16, 1887.

Same—Same—While on Leave.—In view of section 2733, R. S., inspectors can not be paid while on leave. May 31, 1889.

Same—Same—Same. Sept. 1, 1887.

Jan. 13, 1888.

June 15, 1893.

Same—Same—While Sick.—If a per diem inspector remains "assigned to duty" he may be paid while temporarily sick. Jan. 13, 1888.

Same—Same—Same.—Night inspector may be paid while sick. Feb. 4, 1888.

Same—Same—Same.—An inspector can not be considered on waiting orders who has been absent sick for eight months, and is not entitled to compensation. Apr. 19, 1888.

Same—Same—While Suspended.—An inspector of customs who has been suspended from duty pending investigation of charges against him can not be paid for such time. Nov. 7, 1885.

Same—Same—Same.—As inspectors are paid only for the days actually employed, they would not be entitled to compensation when suspended from duty.

Jan. 18, 1886.

Jan. 21, 1886.

Same—Same—Same.—An inspector is not entitled to pay during suspension.

Aug. 24, 1889.

Same—Duties.—An inspector can not be stationed at a place outside a port to supervise the loading of a vessel engaged in the foreign trade. June 13, 1905.

Same—Examination—Pay.—Civil-service examination before appointment, and pay of; also captain of night watchmen. Mar. 5, 1886.

Same—Free Transportation.—The exception in favor of "customs inspectors" to the provisions in section 1 of the act of June 29, 1906 (34 Stat., 584), prohibiting free transportation by common carriers is scarcely flexible enough to warrant the inclusion of special agents, special inspectors, or other customs officers, even when traveling on the duty of customs inspection. July 31, 1906.

The act prohibiting free transportation (*supra*) relates to water transportation only when it is connected with a railroad under a common control or management. Ib.

Same—Leave of Absence. *See also Compensation (supra).*

Same—Same.—It is within the discretion of the Secretary of the Treasury to grant leave of absence not exceeding 30 days to inspectors and night inspectors.

Aug. 5, 1885.

Same—Same. Jan. 13, 1888.

Same—Same.—Night inspectors entitled to same leave as day inspectors who work seven hours. Mar. 25, 1896.

Same—Same—Pay.—In view of section 2733, R. S., inspectors can not be paid while on leave. May 31, 1889.

Same—Same—Sick.—Where an inspector has been absent sick over four months the opinion of the solicitor of June 26, 1893, applies. Nov. 13, 1893.

Same—Same—Sick Leave and Pay.—An inspector can not be considered on waiting orders who has been absent sick for eight months, and is not entitled to compensation. Apr. 19, 1888.

Same—Making Search and Seizures.—Inspectors of immigration or special employees of the Treasury have no authority to make search, seizures, or arrests. Nov. 8, 1892.

Same—Obeying Health Officer.—Must obey health officers relative to boarding vessels quarantined. Aug. 19, 1886.

CUSTOMS LAWS—Continued.

Inspectors—On Vessels.—One or more inspectors must be kept on board a vessel in going from a port of entry to a subport, under section 2875, R. S.

Sept. 18, 1905.

Same.—Patrolling over private property. *See* Smuggling, this title.

Same—Practicing Law.—May engage in practice admiralty law. Apr. 19, 1887.

Same—Storekeepers—Acting as. *See* Storekeepers, this title.

Same—Working Hours.—On account of working at night, may be granted absence the ensuing day.

Mar. 25, 1896.

Same. *See also* Officers and Employees, this title.

Inspection of Goods. *See* Appraisement; Reappraisement, this title.

Interest—Amounts in Suits Against Collectors.—There is no appropriation to pay interest on amounts found due by referees in suits of this kind.

Mar. 12, 1886.

Same—Claim of Importer.—Charge of judge as to importer's claim for interest.

Mar. 5, 1886.

Same—Judgments.—Should be paid on judgments against United States where the Supreme Court so directs.

Feb. 2, 1892.

Aug. 8, 1893.

Same—Liability for Interest on Duties Assessed on Reliquidation.

(Brief.) June 4, 1907.

Same—Mandate.—Interest on judgments against United States, Supreme Court directs.

Aug. 8, 1893.

Same—Money Withheld.—Interest on money withheld by United States to cover possible judgment.

Oct. 30, 1889.

Same—Payment by Government.—The Government does not pay interest.

Sept. 11, 1888.

Same—Refunds.—Interest on refund may be paid where Secretary reverses collector.

Nov. 18, 1889.

Interest and Costs—Judgments.—Interest and costs in judgment cases.

May 27, 1885.

Internal Revenue. *See* Internal Revenue.

Invoices—Authentication by Agent of Importer.—A person abroad who purchases goods, has them dyed, prepared, and shipped, is an agent of the importer, and may make the declaration required by section 3, act June 10, 1890.

Sept. 16, 1890.

Same—Certificates.—Secretary of legation can not certify.

May 1, 1889.

Same—Consular.—A consular invoice is required whether imports are duty free or not.

May 31, 1887.

Same—Same—Certificates.—The fees provided by sections 2851 and 1721, R. S., can not be changed, varied, or set aside.

Aug. 11, 1884.

Same—Same—Reimportation.—A consular invoice is not required upon the reimportation of domestic hops duty free, the case coming within section 9, act of June 22, 1874 (18 Stat., 186).

Feb. 9, 1887.

Same—Copies.—Copies may be given to parties interested in goods.

Feb. 10, 1894.

Same—Defined.—Defining an; consular certificates required on, of transit and nondutiable merchandise.

May 9, 1889.

Same—Entry.—Should be same as entered value.

Oct. 15, 1886.

Same—Evidence.—Other than importer's invoice put in evidence.

Mar. 5, 1886.

Same—Same—In Private Suit.—Not subject subpoena duces tecum.

Oct. 20, 1890.

Same—False.—Making false.

Oct. 2, 1893.

Same—Free Importations.—A consular invoice is required in all cases whether goods duty free or not.

May 31, 1887.

CUSTOMS LAWS—Continued.

Invoices—Free Importations.—The statute requiring consular invoices applies to both free and dutiable goods. Mar. 20, 1894.

Same—Functions of an. Nov. 8, 1886.

Same—Items in to be Added to Entry. *See* Additional Duties, this title.

Same—Pro Forma.—Department rule relative to pro forma invoice should not be changed. Aug. 22, 1890.

Same—Same.—Additional Duties do not accrue. Mar. 21, 1887.

Same—Same—Same. *See also* Additional Duties, this title.

Same—Same—Immediate Transportation.—Pro forma invoices may be accepted in case of immediate transportation goods at first port. Nov. 23, 1889.

Same—Same—Immediate Transportation Goods.—Value given in pro forma invoice in case of immediate transportation goods must not be ignored.

May 20, 1890.

Same—When Required.—Required in all importations over \$100, except personal effects. Proviso in paragraph 181, act of 1897, or distance of consul, does not waive in case of lead ore. Jan. 5, 1899.

Same—Value. *See* Value, this title.

Iron—Abatement or Refund on Account of Damage. *See* Abatement; Damage Allowance; Refund, this title.

Irregularity. *See* Appraisement; Reappraisement, this title.

Istle. *See* Classification, this title.

Jeopardy—Acquittal of Charge of Smuggling as a Bar to Forfeiture Proceedings. *See* Forfeiture, this title.

Judgment—Against a Collector—Payment.—There is no appropriation to pay a judgment against a collector for the value of goods wrongfully sold, but the proceeds of the sale may be refunded under section 3689, R. S.

Dec. 18, 1885.

Dec. 31, 1885.

Same.—Proper to enter in favor of importer for excessive duties. Jan. 10, 1894.

Jurisdiction of Courts—Seizure Proceedings.—Where in one collection district there are two district courts, proceedings should be brought in the court within the district of which the seizure was made, but it is thought the other also has jurisdiction. Feb. 24, 1894.

Same—Seizure Cases.—There does not appear to be any law authorizing the transfer of a seizure case from one judicial district to another. Mar. 17, 1894.

Same—Seizure and Proceeding in One Judicial District While Goods in Another.—The jurisdiction of the courts in a forfeiture case where the goods were seized in Brooklyn and taken by the collector to New York, is in the eastern district of New York. *See* (Brief) July 5, 1907.

(To U. S. atty., E. N. Y.) Apr. 20, 1907.

Jurisdiction of Proceedings Relative Seizures in Alaska.—Opium seized in Alaska may be sold in Washington. Feb. 10, 1886.

Kissimmee, Florida—In What District.—Kissimmee is not within the collection district of Tampa. Sept. 4, 1889.

Knoxville, Tenn.—Port.—Act 1880 constituted a port. Oct. 13, 1897.

Laborers. *See* Officers and Employees, this title.

Labor in Warehousing Goods—Liability of Importer. *See* Storage, this title.

Lading. *See* Vessel, this title.

Lamberton—Port.—As to name of port. *See* Burlington, this title.

Landed. *See* Smuggling, this title.

Landing. *See* Unlading; Cargo, this title.

Laws.—Application of statute of limitations to crimes.

Sept. 9, 1893.

Same—Construction.—Section 4347, R. S., prohibiting the carrying coastwise of goods in foreign vessels is not a revenue law.

Feb. 2, 1886.

CUSTOMS LAWS—Continued.

- Laws—Construction.**—In case of difficulty as to the true construction of revenue laws, the secretary of the Treasury must decide, and his decision is conclusive and binding on all customs officers. Section 2652, R. S. Apr. 22, 1885.
- Same—Same—In Favor of Importer.**—Whatever doubt there may be in the language used, must be solved in favor of the importer and consumer. Sept. 7, 1886.
- Same—Same—Same.**—Doubtful customs acts should be construed in favor of the importer, and courts will in such cases generally follow the ruling of the proper department. Oct. 3, 1900.
- Same—Same.**—In case of difficulty as to the true construction of the revenue laws, the decision of the Secretary shall be binding upon all officers of the customs. Jan. 6, 1885.
- Same—Interpretation.**—A revenue law should receive a liberal interpretation. Jan. 21, 1887.
- Same—Repeal.**—Parts not expressly repealed or inconsistent remain in force. May 18, 1897.
- Same—Revenue Laws.**—Sections 3116 to 3125, inclusive, are "laws relating to the revenue." Aug. 31, 1885.
- Same—Time Act of 1894 Went into Effect.**—The tariff act of 1894 went into effect on the 28th day of August. Sept. 19, 1894.
- "Lay Orders"—Discharge of Cargo.**—The "lay-order" privilege may be extended to permit steamships to discharge cargo on the wharf pending the issuance of "general order" for delivery. Feb. 12, 1894.
Mar. 3, 1894.
- Same—Same.—Liability for Duties.**—There is no legal objection to a change of the regulations to provide that vessel owners shall indemnify the collector for duties in case "unpermitted" cargoes are destroyed or lost on wharf. May 3, 1898.
- Same—Same—Liability for Thefts.**—The elimination from the permit to unlade cargo on the wharf of liability of the steamship companies for thefts, etc., would not be in violation of the statute. May 3, 1898.
- Lead-bearing Ore.** See Ore, this title.
- Lead Ore.** See Ores, this title.
- Leakage.** See Damage Allowance, this title.
- Leave of Absence.** See Officers and Employees; and Officers by Name, this title.
- Lemons—Additional Duty.**—In cases, subject to additional duty. Mar. 18, 1887.
- Same.** See also Additional Duty, this title.
- Letters Rogatory.** See Suits and Prosecutions, this title.
- License—Unloading Sealed Cars.**—To unload sealed cars from boat at night not required. Apr. 25, 1885.
- License to Unload at Night.** See also Unlading at Night, this title.
- Lien for Duties.**—Duties due constitute a lien on the goods imported. June 18, 1880.
- Same.**—The lien for duties attaches to all imported goods, and where goods remaining in warehouse over three years are sold, the duties must be paid before storage charges out of the proceeds, and the warehouseman can not refuse to deliver such goods to the purchaser. July 8, 1885.
- Same.**—The United States has no general lien for duties, but only on the specific importation. July 27, 1894.
- Same.**—Duties are a lien on the goods imported. Feb. 16, 1898.
- Same—Dishonor of Check Received in Payment.**—It is doubtful if the Government would have a lien on goods, duties on which had been paid by a check afterwards dishonored. Dec. 15, 1910.

CUSTOMS LAWS—Continued.

Lien for Duties—Effect of Transfer of Title.—Approves proposed bill providing that no pledge, sale, or transfer of title (warehouse receipt) shall affect the lien of the Government for duties and charges accruing on the merchandise at time of withdrawal. Dec. 5, 1903.

Same—One Part of an Importation for Another.—Part of an entry warehoused can not be held for duties on part withdrawn. Feb. 4, 1890.

Same—Pending Cashing of Check.—It would be practically impossible to preserve a lien on goods until a check received in payment of the duties is paid. Dec. 15, 1910.

Same—Smuggled Goods.—The Government has no lien for duties on smuggled goods, as they are declared forfeited as soon as they are smuggled in.

(Brief.) Mar. 1, 1905.

Same—Wrecked Goods.—The Government has a lien on wrecked goods for duties. Aug. 27, 1889.

Lien for Freight.—The collector at the port of arrival (New York) can not entertain a notice of a lien for freight on immediate transportation, or transit goods, the first not being at the port of delivery and the latter not being imported at all.

Aug. 9, 1882.

May 18, 1891.

Same.—Section 10 of the act of June 10, 1880, applies to freight between the port of first arrival and port of destination as well as ocean freight. Feb. 12, 1886.

Same.—Where, in a replevin suit to recover goods held by the collector for freight, the court decides that upon giving a bond to the collector he may deliver the goods, and there also being a bond deposited in court, no appeal should be taken. Dec. 31, 1888.

Same—On Forfeited Goods.—There does not appear to be any reason why a lien for freight on forfeited goods should not be recognized. Nov. 8, 1886.

Same—Demurrage.—Lien for car service or demurrage may be filed, it being a "charge." May 11, 1903.

Same—Goods on Wharf.—The collector may hold goods until freight is paid, whether they are in bond, public store, or wherever deposited. July 10, 1889.

Same—Inland Carriers.—Customs officers are not required to recognize the lien for freight of inland carriers, and where goods were delivered on a purported receipt, neither the collector nor the department are responsible. Apr. 2, 1894.

Same—Payment.—May be paid out of proceeds of unclaimed iron ore.

Jan. 19, 1889.

Same—Transit Goods.—Lien for freight in transit to a foreign port doubtful.

May 28, 1894.

Same—Warehouse and Immediate Exportation Goods.—Such goods are not considered as imported into the United States, and a lien for freight thereon can not be noticed by the customs officers. May 18, 1891.

Limitations, Statutes of—Fraud.—The statute of limitations does not begin to run until discovery of the fraud, where it has been concealed, and there has been no negligence on the part of the plaintiff. (Brief.) Mar. 1, 1905.

Same—Suits for Value.—It is considered that the three-year limitation within which suits must be brought, prescribed by section 22 of the act of June 22, 1874 (18 Stats., 190), applies to suits under section 9 of the customs administrative act for the value of merchandise which has gone into consumption; but as such statutes apply to legal remedies, the question should be left to the determination of the courts. Mar. 30, 1906.

Line-riders patrolling over private property. See Smuggling, this title.

Liquidation and Reliquidation.—Not, after reappraisement.

Mar. 5, 1886.

CUSTOMS LAWS—Continued.

- Liquidation and Reliquidation—Error in.**—Gives importer no remedy against collection of full amount. Nov. 10, 1885.
- Same—Same.**—Correction of errors in liquidation through improper classification of steel wire rods. Jan. 26, 1886.
- Same—Errors of Liquidation.**—Where the invoice value included charges for boxes, etc., and a clerk by mistake added a sum for boxes and shipping commissions not dutiable, and an appeal was taken within a year, the importer is entitled to relief. May 28, 1885.
- Same—Conclusive.** *See also* Protest and Appeal, this title. Aug. 11, 1886.
- Same—Estimate.**—The estimate of duties made at the time of entry of the goods is in no sense the liquidation referred to by the statute. Nov. 28, 1885.
- Same—Final.**—Liquidation is final against the Government as well as the importer unappealed from within one year from date of entry. Jan. 8, 1886.
- Same—Notice by Mail.**—It would be unwise to require by statute that importers be given notice by mail of liquidation and reliquidation, and such notice would then have to be proved. Dec. 10, 1885.
- Same—Reliquidation after Amendment of Regulations.**—A claim for damage to sugar may be reconsidered and reliquidation ordered under amended regulations. June 18, 1886.
- Same—Reliquidation—Finality.**—A reliquidation by the collector is final and conclusive on all persons. (U. S. Atty., Conn.) Jan. 7, 1881.
- Same—Reliquidation Without Goods or Samples Can Not Be Made—Exhaustively Discussed.** June 18, 1880.
- Same—Time Made on Warehoused Goods.**—The liquidation on warehoused goods should be made at time of importation, but may be changed should a new tariff act intervene. Nov. 12, 1887.
- Little Swan Islands—Products Free.** Sept. 5, 1893.
- Live Stock.** *See* Animals, this title.
- Loading.** *See* Vessel, this title.
- Lumber, Foreign Product of Maine Forests—Corporations Importing.**—A domestic corporation is not in a political sense a citizen of the United States and is not entitled to import free lumber the produce of Maine forests. Mar. 4, 1886.
- Same—Free Entry.**—Lumber the product of the Maine forests, and owned by an American, but sawed by Canadian mill owners, is not entitled to free entry. Apr. 7, 1886.
- Same—From Maine—Sawed in Leased Canadian Mill.**—Lumber from the forests of Maine sawed in New Brunswick in a mill leased in good faith by Americans is entitled to free entry. Dec. 18, 1886.
- Same—Sawed in New Brunswick.**—Of Maine sawed by a mill in New Brunswick, leased by an American citizen, free. Nov. 17, 1898.
- Machinery and Shaft for Foreign Steamer.** *See* Duties; Free Importations, this title.
- Mail Importations—Memoranda in Relation to—Force of Postal Conventions as to Seizure—Forfeiture, Value, etc.** (Brief.) Jan. 14, 1909.
- Same.** *See also* Parcels Post; Undervaluations, this title; Compromise.
- Manifest Clerical Error.**—Failure of appraiser to notify importer of damaged condition of statutory not. Mar. 18, 1902.
- Same.**—Section 24 of the act of June 10, 1890 (26 Stat., 131), not only means that application for correction of a manifest clerical error must be made within a year from date of entry, but the remedial action of the Secretary must be taken within that time. Feb. 18, 1908.
- Manifests—Exports.**—There is no law requiring the filing of manifests on the exportation of domestic merchandise to foreign contiguous territory. June 6, 1887.

CUSTOMS LAWS—Continued.

Manifests—Of Domestic Exported Goods.—There is no law or regulation requiring generally the delivery of manifests of goods exported by land to Canada or Mexico, but there is as to imported goods exported. Jan. 30, 1886.

Same.—Of vessels, failure to present. See *Vessels*, this title.

Same—To Show What.—May be required to show discharge and receipt of merchandise at intermediate ports on same paper. Apr. 9, 1900.

Manifests and Clearances—Blanks—Sale of.—The sale of such blanks by collectors on the northern, northeastern, and northwestern frontiers is not prohibited. June 27, 1890.

Manufacture—Boxes Made from Shooks.—The making of boxes from imported shooks is not a manufacture within the drawback section. Apr. 5, 1890.

Same—Carpet Nails.—Carpet nails can not be considered a manufacture entitling to drawback. Sept. 6, 1893.

Same—Cleaning Oats.—Premises to be used for cleaning and sacking oats can not be bonded as a manufacturing warehouse under section 15 of the act of July 24, 1897 (30 Stat., 151), that operation not being a manufacture. Apr. 9, 1908.

Same—Cleaning Peas.—Cleaning, sorting, and grading peas is not a "manufacture." Mar. 15, 1910.

Same—Cocktails, etc., construction of, act of 1894. Mar. 9, 1895.

Same—Defined. Feb. 4, 1888.
Mar. 15, 1910.

Same—Same.—What constitutes a "manufactured article" within the meaning of the customs laws. (Brief.) Feb. 6, 1905.

Same—Same.—According to the Supreme Court (121 U. S., 609, 615) a manufacture must be a "new and different article having a distinctive name, character, or use from that of the material from which it was made." Citation of court and Treasury decisions defining the term. Mar. 7, 1908.

Same—Lead-ore Case. Oct. 10, 1894.

Same—Lithographs, embellishing. Sept. 29, 1893.

Same—Mixing Foreign with Domestic Flour.—The mixing of foreign with domestic flour does not constitute a "manufacture" within section 30 of the tariff act of 1897, providing a drawback of duties paid on imported materials used in manufacturing or producing articles in the United States. Mar. 7, 1908.

Same—Nickel-plating Steel Key Chains is not a manufacture, and drawback should not be allowed on that account. June 19, 1893.

Same—Painted Panorama.—A painted panorama is a "manufacture" within the drawback provisions. Feb. 4, 1888.

Same—Separating Nails from Camel's Hair.—Separating nails from camel's hair is not a manufacture. May 15, 1894.

Same—Scouring Wool is not a manufacture. June 26, 1893.

Same. See also *Warehouse; Words and Phrases*, this title.

Market Value. See *Foreign Market Value; Value*, this title.

Marking and Stamping.—Goods not plainly marked or stamped as required by section 8, act July 24, 1897, should not be delivered to the importer. Mar. 25, 1898.

Matches, Swedish Safety—Explosive or Dangerous.—Under section 2962, R. S., such matches can be considered neither explosive nor dangerous, and may be allowed warehouse privileges. Mar. 26, 1886.

Maximum Tariff.—Discriminations against exportations. See *Importations*, this title.

Measurement.—Glass may be packed in multiples of 50 square feet. Nov. 1, 1894.

CUSTOMS LAWS—Continued.

- Measurement—Piece by Piece.**—Of goods, piece by piece; discontinuance of suit where not made recommended. Mar. 30, 1885.
- Measurer.** *See* Officers, this title.
- Merchandise—Bond by agent to produce owner's oath.** July 8, 1885.
- Same—Defined.** Apr. 12, 1895.
Apr. 14, 1898.
- Same—Inspection.**—In bonded warehouse may be inspected by insurance appraiser. Nov. 3, 1886.
- Same—Transportation.**—By land and water through Canada and United States. June 29, 1885.
July 23, 1885.
July 2, 1885.
- Same—Same.**—From and to Mexico through the United States. July 2, 1885.
- Same—Same.** *See also* Transportation, this title.
- Same—Wrecked.**—How to enter goods taken from a wreck. Aug. 30, 1886.
- Same.** *See also* Cargo; Transit; Words and Phrases, this title.
- Merchant Appraisement.** *See* Appraisement, this title.
- Merchant Appraiser.** *See* Appraiser, this title.
- Mexican Goods in Transit Through United States.** *See* Transit, this title.
- Mineral Water—Certificate.** *See* Regulations, this title.
- Mistake of Fact.** *See* Refund; Words and Phrases, this title.
- Mistake—Clerical.** *See* Liquidation and Reliquidation, this title.
- Mitigation.** *See* Remission, this title; Compromise.
- Mixing Foreign with Domestic Goods.** *See* Forfeiture, this title.
- Models.** *See* Patterns for Machinery, this title.
- "Models of Invention."** *See* Words and Phrases, this title.
- "Mousseline Delaine."**—The meaning of the term "delaine" is one of law. Apr. 14, 1886.
- Natural Mineral Water—Certificate.** *See* Regulations, this title.
- Naval Officers—Bringing Goods on War Vessels.** *See* Importations on War Vessels, Penalties, this title.
- Same.**—Clerks may be designated to sign permits and other official documents for the naval officers. Apr. 12, 1883.
- Same—Certifying Accounts.**—Where there is a question between the collector and naval officer as to correcting an error, the naval officer should not refuse to certify the accounts, but he may add such explanation as he thinks proper. Oct. 19, 1885.
- Same—Same.**—To certify the accounts of the collector as disbursing agent is a duty imposed upon the naval officer by section 2626, R. S. May 12, 1886.
- "No Other Duty."** *See* Duties, this title.
- Notice—Purchasing Smuggled Goods.**—A purchaser of cars, purporting to belong to a foreign corporation and used on the "interchange system" between the United States and Canada, can at least be charged with constructive notice that duties thereon have not been paid. (Brief.) Mar. 1, 1905.
- Oaths—Appraisers of Wool.**—The form of oath prescribed by the Secretary for appraisements generally is not applicable in the case of wool, and should be changed to meet the requirements of the law. Jan. 12, 1887.
- Same—Authority to Administer.**—Clerks duly designated by the Secretary of the Treasury may administer the oaths required to reports and entries referred to in section 2805, R. S. July 31, 1885.
- Same—Same.**—Authority of collector or deputy collector of customs to administer, under sections 1790 and 2693, R. S. July 31, 1885.
Apr. 26, 1889.
- Same—Same.**—Inspector of customs not authorized to administer. Oct. 27, 1886.

CUSTOMS LAWS—Continued.

- Oaths—Authority to Administer.**—Can not be administered generally by customs officers, pay accounts, etc. Feb. 9, 1888.
- Same—Same.**—Collector or deputy collector only can administer. Sept. 1, 1890.
Sept. 19, 1890.
- Same—Bond to produce owner's oath to correct account of merchandise.**
July 8, 1885.
- Same—Collectors.**—Oath to be taken by collector "before any magistrate" should be liberally construed to include judicial officers, notaries, etc. Feb. 9, 1898.
- Same—Examiners, Inspectors, etc.**—May be taken before the collector or any officer authorized to administer oaths. Feb. 17, 1887.
- Same—Expense of Administering oaths to revenue steamer officers, not authorized.**
Apr. 11, 1888.
- Same—Inspectors.**—To be taken by inspectors of customs. Nov. 26, 1886.
- Same—Pay Accounts.**
Feb. 9, 1888.
July 7, 1896.
- Same—Same.**—Neither the collector nor other customs officer has authority to administer the oaths provided in sections 1790 and 2693, R. 8. July 21, 1892.
- Same—To Declarations, under section 5 of the administrative act.** May 22, 1898.
- Offense—Condoning.**—The offense of invoicing fraudulently is not condoned by making additions to an entry. Jan. 22, 1887.
- Officers and Employees—Appointments—Age.**—The Treasury regulations limiting the age of applicants for "minor appointments" and "employees" in the customs service refer to places outside of the classified civil service; there is no conflict between the Treasury and civil service rules. July 29, 1885.
- Same—Same—Examiners and Others.**—The examiners and others in the appraisers' and collectors' offices are to be appointed by the Secretary of the Treasury upon the recommendation of the appraisers and collectors respectively.
Feb. 17, 1887.
Mar. 22, 1887.
- Same—Same—In Appraisers' Offices.**—The appraiser should nominate his subordinate to the Secretary of the Treasury direct, and not through the collector. Jan. 10, 1888.
- Same—Same—Designation.**—The appraiser at Philadelphia appoints, while the Secretary of the Treasury fixes the number and compensation of laborers and other employees there. Nov. 14, 1885.
- Same—Appraisers.** See Appraiser, this title.
- Same—Bond.**—Giving common-law bond. Oct. 9, 1893.
- Same—Chief Officers of the Customs.**—Who are, under act of June 22, 1874.
Oct. 24, 1893.
- Same—Collector.** See Collector, this title.
- Same—Compensation—After Probation.**—Entitled to pay between end of probationary period and permanent appointment. June 8, 1886.
- Same—Same—Employees of Special Agents.**—Persons employed by special agents, under the authority of the Secretary of the Treasury, "for the detection and prevention of frauds upon the customs revenue," are not officers of the Government, and therefore capable of being compensated under section 4, act of June, 1874, but if such persons are paid on the "fraud roll," they can not receive extra compensation. See section 1765, R. S. Apr. 29, 1885.
- Same—Same—For Night Services.**—No authority for extra compensation for examiners, samplers, and laborers for night services, and shipowners can not be required to make deposit. Dec. 7, 1898.
- Same—Same—For Seizing Vessel.**—Not entitled to compensation for seized vessel. Oct. 8, 1895.

CUSTOMS LAWS—Continued.

Officers and Employees—Compensation.—Payment of salary by the No. Cent. and So. Exposition. Aug. 17, 1886.

Same—Same. See also under subtitle of different officers, this title.

Same—Concerned in Importing.—The intention of section 2638, R. S., was to prevent any person employed to collect duties or tonnage to be directly or indirectly concerned in the importation of goods. Dec. 5, 1885.

Same—Fees.—Fees for permits to deliver, to warehouse, rewarehouse, and withdraw for immediate consumption can not be charged in officer's accounts.

Nov. 8, 1900.

Same—Free Transportation.—The exception in favor of "customs inspectors" to the provisions in section 1 of the act of June 29, 1906 (34 Stat., 584), prohibiting free transportation by common carriers, is scarcely flexible enough to warrant the inclusion of special agents, special inspectors, or other customs officers, even when traveling on the duty of customs inspection. July 31, 1906.

The act prohibiting free transportation (*supra*) relates to water transportation only when it is connected with a railroad under a common control or management. Ib.

Same—Garnishment of Salaries.—Salaries can not be attached by garnishment; subject to State process. July 20, 1886.

Same—Informers. See Informers, this title.

Same—Inspectors. See Inspectors, this title.

Same—Jury Duty.—Not exempt from jury duty in New York "unless the interests of the public will be materially impaired by such service," and this is to be determined by the court. Sept. 23, 1887.

Same—Larceny, Prosecution for.—Knows of no Federal statute under which employee can be prosecuted for larceny from bonded warehouse, unless for immediate transportation goods. Apr. 3, 1903.

Same—Leave of Absence.—Customs officers and employees on annual salary are entitled to leave of absence, as well as those who receive per diem pay.

Nov. 5, 1895.

Same—Same—Per Diem Employees.—An officer of the customs paid "when actually employed" is not entitled to leave of absence with pay. Sept. 1, 1887.

Same—Same—With Pay.—Assistant gaugers and other per diem employees, except inspectors, may be granted a furlough with pay. Sept. 12, 1888.

Same—Same. See also under subtitle of different officers, this title.

Same.—Measurer at port New York may be appointed. July 1, 1889.

Same—Neglect of Duty—Fines.—Executive officers of the Government can not decide that customs employees have been guilty of neglect of duty and collect statutory penalties by retention of their salary or compensation. Mar. 1, 1886.

Same—Oaths. See Oaths, this title.

Same—Quarantine Regulations.—Must obey health officers relative to boarding quarantined vessels; yet public revenue should be protected. Aug. 19, 1886.

Feb. 10, 1888.

Same—Quarantine Warehouses Custodians.—Under the authority conferred on the Secretary of the Treasury to superintend the collection of the revenue, he can designate an officer to take charge of a quarantine warehouse provided in section 4795, R. S. July 20, 1883.

Same—Removal.—Discontinuance of port effects removal of officers.

Dec. 21, 1897.

Same—Searching and Seizing.—Special agents appointed by the Secretary of the Treasury may make searches and seizure in other than dwelling houses.

Nov. 8, 1892.

CUSTOMS LAWS—Continued.

Officers and Employees—Signing for Another.—Clerks may be designated to sign permits and other official documents for the naval officer. Apr. 12, 1883.

Same—Storekeepers. See Storekeepers, this title.

Same—Suing out Search Warrants.—"Special agents" and "special employees" not entitled to sue out warrants to search houses for smuggled goods. Apr. 15, 1903.

Same—Surveyors. See Surveyors, this title.

Same—Suspension Without Pay.—Can not be suspended without pay, except inspectors. Sept. 2, 1889.

Same—Weighers. See Weighers, this title.

Opium. See Opium.

Ore—Lead.—As to drawback. See Drawback, this title.

Same—Duty on—Lead.—Ore in sulphide of silver is not dutiable. Sept. 30, 1895.

Same—Same—Same.—Construction of section 21, act of August 28, 1894. Mar. 5, 1896.

Same—Same—Lead Bearing.—Paragraph 181 of the act of 1897, which imposes a duty on "lead-bearing ore of all kinds," does not include an ore which contains a mere trace of lead, or a quantity too small to justify the expense of collecting the duty, but may include an ore containing a percentage of lead so small as not to be recoverable at a profit by the importer, if sufficient to justify the collection of duty. Aug. 15, 1905.

A zinc sulphide containing no lead, or a percentage too small to justify the collection of duty, is entitled to free entry as a "crude mineral," under paragraph 614, and it is not dutiable as a "metallic mineral substance in a crude state, under paragraph 183. Ib.

Same—Lead—Withdrawal from Smelter—Time.—Lead ores imported under section 29, act July 24, 1897, for smelting, and not withdrawn within the six months on account of garnishment proceedings, must pay duties. Feb. 7, 1899.

Same—Smelting and Refining Warehouses.—Ore may be removed from a smelting warehouse to another for refining. Dec. 22, 1890.

Owner—Bringing Suit Where there is a Consignee.—Owner can not be recognized where there is a proper consignee. Aug. 3, 1895.

Same—Statement in Declaration.—An owner is not compelled to state in his declaration the foreign market value of merchandise imported by him, or, if a court should hold to the contrary, a jury would not find the declaration false or fraudulent within the meaning of the tariff law. Nov. 30, 1906.

Same—Unclaimed Goods.—Should be paid surplus on sale unclaimed goods. Jan. 31, 1894.

Same—Declaration—Executed by Agent.—An owner's declaration may be executed by a duly authorized agent, or attorney in fact, on behalf of a corporation, whether or not he is a stockholder. Oct. 27, 1908.

Packed Packages—Acts Repealed.—The act of May 1, 1876, as well as section 2841, R. S., authorizing the importation of packed packages was repealed by the act of June 10, 1890. Dec. 30, 1890.

Jan. 3, 1891.

Painted Panorama—Drawback. See Drawback, this title.

Painting—Copyright. See Copyright, this title.

Same—"Rembrant"—Refund of Duties.—A "Rembrant" is merchandise, and the assessment of duty thereon not appealed from in time must stand. May 12, 1887.

Parcels—Post—Certificate.—The collector's certificate on mail packages for Mexico is not needed. May 23, 1889.

CUSTOMS LAWS—Continued.

Parcels-Post Packages—Reappraisement and Entry.—To be entitled to reappraisement formal entry must be made; declaration can not be considered an invoice and entry. Jan. 26, 1903.

Partial Discontinuance in refund cases (tobacco). Oct. 13, 1893.

Passengers—Examination of.—Detention on vessel until examined.

Apr. 7, 1887.

Same—Permission to Leave Vessel.—The Secretary of the Treasury can make a regulation requiring passengers or other persons to be detained until such examination as may be necessary may be made by the customs officers.

Dec. 8, 1885.

Same. *See* Passenger's Baggage; Personal Effects, this title.

Passengers Baggage—Contract for Carrying. *See* Baggage Contract, this title.

Same—Defined.

Apr. 12, 1895.

Apr. 14, 1898.

Same—Immediate Transportation.—Appearing by invoice or bill of lading and manifest destined for other than port of entry, may be transported immediately.

Apr. 22, 1885.

Same—Landing after Sunset.—Provision may be made for landing and delivering passengers' baggage after sunset in certain cases.

Apr. 3, 1894.

Apr. 12, 1895.

Apr. 14, 1898.

Same—Landing at and Shipment from Honolulu.—The baggage, or part thereof, of "stop-over" or "through" passengers may be landed at Honolulu, provided same be entered and permit issued.

Aug. 15, 1903.

Such baggage may be reexamined upon arrival at San Francisco.

Aug. 15, 1903.

Persons beginning voyage at Honolulu can not be required to make entry of their baggage, or make oath that they have no dutiable articles, or have baggage placed in sealed compartments, but such baggage may be examined if smuggling apprehended.

Aug. 15, 1903.

See also Baggage, this title.

Patented Articles.—May be seized and sold.

Oct. 8, 1894.

Patented Designs. *See* Trade-marks, this title.

Patterns for Machinery.—Wooden patterns for castings of locomotives and other machinery can not be classed as models free under paragraph 629, act August 5, 1909; neither can they be imported under bond to be returned when no longer needed.

Dec. 16, 1910.

Payment of Duties.—There does not appear to be any legal objection to the assistant treasurer of the United States at New York keeping a continuing account with banks which deposit funds with him to pay import duties of their customers.

Oct. 29, 1909.

Same—By Checks.—The use of certified checks on clearing-house banks, secured by a fund of gold certificates deposited by all such banks, would be illegal in the payment of duties.

(Brief.) Dec. 17, 1909.

Pay of Inspectors. *See* Inspectors, this title.

Peas.—Cleaning, sorting, and grading is not a "manufacture." Mar. 15, 1910.

Peltries.—Peltries, etc., brought in by Indians are dutiable. Oct. 13, 1897.

Penal Duties—Twenty Per Cent.—Is the 20 per cent a penal or additional duty? May 24, 1889.

See also Additional Duty; Remission, this title; Compromise.

Penalties—Importations on War Vessels.—There are necessarily no penalties incurred by Naval officers bringing goods, and whatever is collected should be by way of duties.

Oct. 29, 1886.

CUSTOMS LAWS—Continued.

- Personal Baggage.** *See* Passengers' Baggage; Personal Effects, this title.
- Personal Effects—Bicycle.**—Bicycles are not personal effects. July 7, 1893.
Feb. 7, 1898.
- Same—Clothes made in Canada.**—Clothing sold in this country by sample and delivered on the Canadian side and worn across by the owner is subject to duty or forfeiture. Apr. 6, 1894.
- Same—What constitutes personal effects.** Oct. 29, 1886.
- Same.—What personal effects are exempt from duty.** May 12, 1887.
- Same—With Smuggled Goods—Forfeiture.**—Personal effects, so claimed, in packages or cases having goods concealed in false sides and bottoms are subject to forfeiture. Jan. 4, 1886.
- Philosophical Instruments—Defined.** *See* Words and Phrases, this title.
- Philosophical and Scientific Instruments.** *See* Free Importations; Words and Phrases, this title.
- Pins—Damaged by Rust.** *See* Damage Allowance, this title.
- Playing Cards—Reimported—Payment of Duties on.**—The duty on reimported playing cards of domestic manufacture can properly be paid by affixing revenue stamps to the package of cards. Sept. 4, 1900.
- Plumage.**—Destruction of smuggled plumage or aigrettes. *See* Smuggling, this title.
- Port—Discontinuance—Removal of Officers.**—Discontinuance of port effects removal of officers. Dec. 21, 1897.
- Same—Limits.**—The limits or bounds of a port are restricted to the limits or bounds of the city or town which is by law declared to be a port, and a custom-house can not be established or removed, except in certain exigencies, without such limits. (Brief.) May 22, 1905.
- Same—Removal.**—Collector at Port Townsend can not remove his office and records to a subport. Oct. 20, 1903.
- Same—Transit Merchandise.** *See* Transportation, this title. May 2, 1889.
- Port of Delivery—Discontinuance.**—The Secretary may discontinue ports of delivery under authority of section 253, R. S. (2) Dec. 21, 1897.
- Same—Reestablishment.**—The Secretary may discontinue a port of delivery, but can not reestablish it. Oct. 28, 1889.
Oct. 13, 1897.
- Porto Rico—Officer to Collect Tax.**—Treasurer of Porto Rico is proper officer to collect tax on bills of lading and entries of merchandise. Feb. 14, 1901.
- Postage Stamps—Facsimiles.**—Importation of facsimiles of, prohibited. July 26, 1897.
- Postal Convention.** *See* Undervaluation, this title.
- Postal Importations.** *See* Mail Importations, this title.
- Power of Attorney—Agent.**—Duly constituted agent may act for both principal and surety in executing customhouse bonds. Mar. 3, 1898.
- Same—By Firm.**—A power of attorney to execute bonds and other customs business given by a firm, one member of which is a nonresident, is valid. Dec. 20, 1887.
- Same—By Trustee.**—A power of attorney may be given by trustee to transact customhouse business. Dec. 21, 1894.
- Same—Copartner Giving.**—Can not be given by copartner to sign firm name to customhouse bonds. Jan. 15, 1887.
- Same—Same.**—One member of partnership may give power of attorney to transact customhouse business, except to bind by sealed instrument; one member may execute latter when for payment of duties. June 14, 1897.
- Same—Corporation Giving.**—A corporation acting through its duly authorized officer or officers may empower a person to make an entry of goods for it. July 21, 1890.

CUSTOMS LAWS—Continued.

Power of Attorney—Coupled with an Interest—Recovery of Drawback.—Where something has been done to recover drawback under a power of attorney stated to be irrevocable, it can not be revoked against survivors, but may be as far as applicable to future services. June 7, 1889.

Same—Femme Covert.—Given to femme sole is still good after marriage.

Dec. 2, 1897.

Same—Foreign Corporations.—May be given by foreign corporation.

Dec. 18, 1897.

Same—Right of Substitution.—A power of attorney with right of substitution may be given, but it might embarrass the collector to recognize it, and he need not do so. May 22, 1894.

Same. See also Entry, this title; Partnership; Power of Attorney.

Practice. See Suits, this title.

Preparation. See Words and Phrases, this title.

"Probable Cause." See Words and Phrases, this title.

Procedure. See Suits, this title.

Proceedings. See Suits, this title.

Proceeds of Sale—Abandoned Goods.—The proceeds of the sale of goods abandoned under section 23, act June 10, 1890, may be disposed of as the secretary directs.

July 3, 1894.

Same.—Stolen smuggled horses.

Sept. 30, 1886.

Same—Smuggled Goods.—Where diamonds were condemned and sold as smuggled, the alleged smuggler, although acquitted of the criminal charge, is not entitled to the proceeds. Aug. 3, 1895.

Same—Smuggled Goods of Bankrupt.—After being covered into Treasury can not be paid to assignee. Apr. 23, 1898.

Same—Undervalued Goods—Disposition.—The proceeds should first be applied to discharge of penal duties. Sept. 19, 1896.

Same. See also Unclaimed Goods; Words and Phrases, this title.

Prohibited Articles—Disposition. See Seizure, this title.

Prohibited Importation.—A faro box is not prohibited as an immoral article.

Aug. 18, 1887.

Same—Disposition.—Goods under trade-mark law; no disposition provided, but exportation may be permitted. Dec. 20, 1897.

Prohibition. See Distilled Spirits, this title.

Propeller Shaft. See Steamer Shaft, this title.

Proprietary Preparations. See Classification, this title.

Prosecutions. See Suits, this title.

Protest and Appeal—After Reliquidation.—Protest and appeal may be made after reliquidation of entry.

Feb. 8, 1894.

Mar. 2, 1894.

Same—Against Estimate.—No protest can legally be made against the estimate upon entry. Nov. 28, 1885.

Same—Appeal—From Appraisers.—There can be no appeal from the decision of the appraisers as to value, and the Secretary of the Treasury can grant no relief. Nov. 10, 1885.

Same—Same—From General Appraisers.—When decision in test case is pending. Dec. 15, 1890.

Same—Same—Same—To Circuit Court.—Proper jurisdiction. Feb. 18, 1891.

Same—Same—From Circuit Court.—Where shall cases go. Feb. 19, 1892.

Same—Appraisement.—After the collector has decided between the appraisers there is no appeal, unless they are acted in violation of law. Feb. 4, 1888.

CUSTOMS LAWS—Continued.

Protest and Appeal—Combined.—A protest which stated that it should also be considered as an appeal is sufficient; no form is prescribed and a construction should be given. Sept. 12, 1886.

Same—Delay on Account of Insanity.—Insanity of one of the partners of a firm is not a sufficient excuse to refund duties paid in 1867. Nov. 11, 1886.

Same—Dismissal.—Secretary has authority to dismiss appeal from Board of General Appraisers. Jan. 23, 1902.

Same—Drawback on Coal.—The decision of the collector as to drawback on coal is not subject to protest and appeal within section 2931, R. S. Aug. 12, 1886.

Same—During Withdrawal of Goods.—The importer has no right to protest and appeal when part of warehoused goods are withdrawn. Nov. 28, 1885.

Same—Duties—Warehouse Entries.—A rule which takes no note of the liquidation, but allows protests to be filed at date of last withdrawal of warehoused goods is not in accordance with section 2931, R. S., but protest and appeal must be made within 10 and 30 days, respectively, after liquidation. Apr. 22, 1885.

Same—Duty of Collector.—The collector should examine the case anew on appeal. Nov. 28, 1885.

Same—Exhausting Remedy.—An importer having appealed to merchant appraisers as to value, has exhausted his legal remedy, section 2930, R. S., providing that the findings of such appraisers are conclusive of the true value. Apr. 4, 1885.

Same—Fees.—The time limited by section 2932, R. S., in which to protest and appeal from the exaction of fees, begins to run from the date of payment of the fees. Aug. 7, 1884.

Same—From "Addition of Charges."—Appeal in such cases does not lie to reappraisers, but to the Secretary of the Treasury. Feb. 10, 1882.

Same—Same.—Where protest and appeal and suit for refund has not been had, the Secretary can not relieve against alleged wrongful addition of charges. Apr. 25, 1883.

Same—From Collector.—Decision of collector final unless protest and appeal made within required time. Apr. 21, 1886.

Same—From Decisions of the Board.—It is necessary, in applying to the circuit court for a review of the decisions of the board, to assign errors of law and fact. June 19, 1894.

Same—No Protest—Judgment.—Refund should be made on the basis of an unappealed judgment in importer's favor where there was no protest. Construction of section 1, act of March 3, 1875, and section 2931, R. S. Oct. 5, 1895.

Same—Notice of Liquidation, etc.—It would be unwise to require by statute that importers be given notice by mail of liquidation and reliquidation, as such notice would then have to be proved. Dec. 10, 1885.

Same—Not Made—Misconstruction of Decision.—Importers who construed the opinion in *Obertruffer v. Robertson* to apply to coverings not included therein and did not appeal can not be relieved. Apr. 1, 1886.

Same—Object.—The law does not require it to appear as an established fact that the protest was made in order to obtain the goods. Feb. 4, 1887.

Same—Proper Time.—A protest against the citizenship of a merchant appraiser not made at the time of appraisal is too late. Nov. 14, 1888.

Same—Protest Alone.—Protests alone can not be considered. Mar. 21, 1889.

Same—Reappraisement of Seized Goods.—If the importer should be dissatisfied with a reappraisement of seized goods, he must appeal in time. July 8, 1890.

CUSTOMS LAWS—Continued.

Protest and Appeal—Recognition.—In practice protests and appeals are recognized when filed before the final and formal liquidation of the entry. Nov. 28, 1885.

Same—Remedy.—The only remedy of the importer where he objects to the valuation of coverings, is to appeal to merchant appraisers.

(To U. S. Atty., S. N. Y.) Nov. 7, 1885.

Same—Right—Transfer of.—The right of the importer to bring suit after protest and appeal, does not inure to a purchaser from the importer of the goods.

Apr. 16, 1891.

Same—Sufficiency of Protest.

June 1, 1889.

Same—Supplies not Merchandise.—Coal for war vessels considered as supplies and not merchandise, and protest may be waived.

Oct. 13, 1894.

Same—Technicality of Protest.—A protest need not be too technical.

July 11, 1889.

Same—Time in Which to Make.—Must be made as to duties on warehouse entries (or consumption) 10 days after final ascertainment by collector, and not after withdrawal.

Apr. 22, 1885.

Same—Time of Liquidation.—The liquidation against which protest and appeal may be made in the case of warehouse goods is made at the time of importation, unless a new tariff act intervenes.

Nov. 12, 1887.

Same—Warehoused Goods.—Goods in warehouse when act of 1883 took effect were subject to liquidation thereunder, based on the appraisement, and should no appeal be taken from the appraisement, it is conclusive.

Aug. 11, 1886.

Same—Withdrawals While Pending.—Withdrawals at different times; suit commenced within 90 days after final payment; limitations bar on previous payments.

Jan. 9, 1890.

Same—Wrongful Appraisement.—Where an appraisement was irregular and illegal, the importer is not bound to take an appeal.

Aug. 6, 1886.

Pueblo.—Is within collection district of New Orleans.

Feb. 20, 1896.

Pulp Wood—Classification.—Pulp wood in lengths of 2 or 2½ feet, having the bark and rough surface taken off by the "rossing process," is free under paragraph 699 of the act of 1897, as pulp wood, and not dutiable under paragraph 200 as hubs for wheels, posts, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored.

Oct. 31, 1905.

Purchaser.—Can purchaser of merchandise pending appeal sue for excess of duties?

Apr. 16, 1891.

Quantity—Ad Valorem Duties. See Duties, this title.

Same—Ascertainment of. See Smuggled Goods, this title.

Same—Reappraisement.—As quantity is one of the elements of appraisement, it is therefore an element for reappraisement under section 13, act June 10, 1890.

May 25, 1893.

Quarantined Vessel—Boarding.—The Federal statutes provide that the health laws of any State shall be observed by the customs officers, and it would be improper to board a quarantined vessel in defiance of the proper health officer.

Aug. 19, 1886.

Quarantine Regulations—Observance.—The customs officers must exercise their duties with reference to reasonable State quarantine laws and regulations.

Feb. 10, 1888.

Railroad Cars. See Cars, this title.

Reappraisement—Absence of Samples.—Where there is a fraudulent invoice, the value of the goods may be sued for, and it is manifestly to the interest of the importer not to contest a suit for the increased duties only, although there was a reappraisement without samples. (To Secretary and Clopton.) Oct. 8, 1895.

CUSTOMS LAWS—Continued.

- Reappraisement—Amendment of Return by Appraisers.**—After the goods have been delivered to the importer, the appraiser can not amend his return to include coverings, and advance the value and impose additional duty.
Sept. 7, 1885.
- Same—Collector's Decision.**—The Secretary can not influence the collector's decision between disagreeing appraisers.
July 11, 1887.
- Same—Collector's Duty as to Seized Goods.**—The fact that goods are under seizure does not change the collector's duty.
July 8, 1890.
- Same—Expenses of.**—Collector's right to demand sum to cover expenses of.
June 25, 1886.
- Same—Fee.** See Fees, this title.
- Same—Final Appraisement.** See Appraisement, this title.
- Same—Inspection of Goods.**—There must be an inspection of the goods or samples to be a valid reappraisement.
June 18, 1880.
- Same—Same.**—If the value of the barrels in which goods are imported is to be regarded as an element of the actual market value of the goods, that value can not be ascertained unless by an inspection of the barrels, and a second appraisement without them would not be warranted.
Jan. 6, 1885.
- Same—Invalid.**—A reappraisement, by a merchant appraiser who was the agent of the importer to sell the goods, and reported the goods damaged 33½ per cent but sold them for nearly the rate of sound goods, is invalid.
June 25, 1885.
- Same—Quantity.**—As quantity is one of the elements of appraisement, it is therefore also an element for reappraisement under section 13 of the act of June 10, 1890.
May 25, 1893.
- Same—Review.**—The Secretary of the Treasury can not review a reappraisement.
Aug. 29, 1887.
Nov. 14, 1887.
Nov. 28, 1887.
- Same—Samples.**—A reappraisement of wools or samples after the delivery of the goods to the importer is not valid, and no appeal need be made by the importer.
Aug. 6, 1886.
- Same—Seized Goods—Appeal.**—Collector should have reappraisement of seized goods if he thinks first appraisement too low, and if importer fails to appeal, appraisement is conclusive.
July 8, 1890.
- Same—Same.**—Section 938, R. S., provides for appraisement of goods under seizure, and section 13, act June 10, 1890, for reappraisement.
(To U. S. Atty., N. Ill.) Jan. 3, 1894.
- Same—Same.**—Reappraisement shall be directed in case of seized goods, when notice is given.
(To U. S. Atty., N. Ill.) Jan. 3, 1894.
- Same—Setting Aside.**—"Irregularity" imports fraud, and not "error of judgment," and a reappraisement can not be set aside on account of the latter.
Nov. 4, 1886.
- Same—When.**—Secretary may order, where one package in ten not examined by reappraisers.
Mar. 4, 1886.
- Same—Without Order of Collector.**—The appraiser could not make a second appraisement without an order from the collector.
Jan. 6, 1885.
- Same—Wool.**—Wool on, advanced to over 12 cents a pound without package before appraisers; irregular.
Aug. 6, 1886.
- Same—Wool—Donskol, and oath of merchant appraisers.**
Jan. 12, 1887.
- Same.** See also Appraisement, this title.
- Reciprocity—France.**—"Products of France" mean direct importations from that country or colonies.
Aug. 10, 1898.

CUSTOMS LAWS—Continued.

Reciprocity—France.—A commercial treaty with France must be entered into within two years from July 24, 1897, and must be made with advice of Senate and afterwards ratified, which can not now be done within the time named.

Apr. 11, 1899.

Recording of Vessels—Dock Property.—Conveyances of dock property do not come within sections 4192-4193, R. S., requiring collector to record sale, etc., of vessels.

Apr. 14, 1904.

Records to be Kept by Importers.—Importers of diamonds may be required to keep records for the use of the Government.

Mar. 14, 1910.

Recovery of Refund Erroneously Paid.—*See* Refund, this title.

Refund of Duties—Account of Theft. *See* Abatement, this title.

Same—Additional Duties.—Section 2984, R. S., does not authorize the remission and refund of additional or penal duties exacted under section 7, act June 10, 1890, on goods destroyed by fire in the appraisers' stores.

July 19, 1894.

Same—Same—After Covered into Treasury.—Additional duties covered in or not may be refunded, assuming Secretary has authority under administrative act.

Aug. 3, 1895.

Same—Same—Limitation.—Section 24 of the act of June 10, 1890 (26 Stat., 131), not only means that application for correction of a manifest clerical error must be made within a year from date of entry, but the remedial action of the Secretary must be taken within that time.

Feb. 18, 1908.

Same—After Suit.—A refund of excessive duties may be made where suit was brought against the wrong collector, and dismissed on that account only.

Jan. 20, 1894.

Same—Appropriation from Which Paid.

May 27, 1885.

Dec. 29, 1885.

Same—Coal for War Vessels.—May be made on coal for war vessels, where no formal protest.

Oct. 13, 1894.

Same—Coverings—Cement Barrels.—In view of section 2900, R. S., the duty on the value of cement barrels added by the importer on the invoice to the value of the contents, can not be refunded, but should be when the addition is made by the appraiser.

Aug. 11, 1885.

Same—Same—Cigar Boxes.—A refund may be made on cigar boxes included inferentially in invoice.

Sept. 23, 1890.

Same—Damage by Fire.—Where the importer had a delivery permit for iron, part of which had been weighed but before removal was damaged by fire, duties can not be abated or refunded on the part which had been weighed, it not being in customs custody.

June 19, 1885.

Same—Damage—Casualty.—The unaccountable bursting of a carboy of kirsch-wasser in the appraiser's stores was not a "casualty," and refund of duties thereon should not be made.

Feb. 24, 1894.

Same—Damage from Spontaneous Combustion. *See* Damage Allowance, this title.

Same—Damage to Importation.—Failure of appraiser to notify importer of damaged condition of statuary not a manifest clerical error, and does not entitle to refund.

Mar. 18, 1902.

Same—Decision Board of General Appraisers—Power of the Secretary.—Doubtful if later decision of Board of General Appraisers overruling former on certain evidence, entitles to refund; but Secretary may refund duties collected under erroneous view of facts.

Feb. 18, 1897.

Same—Defined.

Aug. 3, 1895.

Same—Dependent on Facts.—A refund can only be made because of an erroneous view of the facts.

Dec. 27, 1892.

CUSTOMS LAWS—Continued.

Refund of Duties—Discriminating Duties.—There is no authority to refund discriminating duties. Jan. 2, 1892.

Same—Effect of Reversal of Secretary's Allowance.—Where the Secretary allowed H. a refund on appeal, but afterwards reversed himself generally, which reversal was overruled by the courts, the fact that H. did not bring suit within 90 days after the reversal does not deprive him of the right to a refund.

Sept. 3, 1885.

Same—Entry for Consumption—Exported.—A refund of duties may be made on iron entered for consumption but afterwards exported. Sept. 7, 1888.

Same—Erroneously Paid—Recovery.—A refund paid on a fraudulent claim may be recovered. Dec. 16, 1890.

Same—Errors and Mistakes.—As to refund of duties on account of an "erroneous view of the facts in the case," "error of fact," and "mistake of fact," under the act of March 3, 1875 (18 Stat., pt. 3, p. 469). (Brief.) Feb. 3, 1905.

Same—Estimated—Forfeited Goods.—Estimated duties should not be refunded on forfeited goods. July 8, 1898.

July 15, 1898.

Same—Exposition Goods.—On goods at World's Columbian Exposition withdrawn from customs custody, may be made. May 31, 1894.

Same—Gifts.—On goods donated to World's Fair museum. Nov. 17, 1893.

Same—Goods for the Government.—Where the Government has bought and paid for imported amount, presumably with the duty added, a refund of the duty should not be made. Apr. 28, 1894.

Same—Goods Illegally Sold.—A judgment against a collector for more than the goods sold for can not be paid, but the amount of the sale may be refunded under section 3689, R. S. Dec. 18, 1885.

Dec. 31, 1885.

Same—Importation in Foreign Vessel.—Refund can not be made of discriminating duties on merchandise imported in vessel "not of United States." Jan. 2, 1895.

Same—Judgment but no Protest.—Refund of excess duties should be made where no protest and appeal, but court renders judgment for importer, and Government takes no appeal. Oct. 7, 1895.

Same—Material for Repair of Vessels.—Duties paid on cordage placed on vessels for use as exigencies require can not be refunded. Jan. 26, 1888.

Same—Nonobservance of Regulations.—Refund can not be allowed on returned American machinery where regulations not observed. May 3, 1894.

Same—Not Embraced in Compromise.—Amount of additional duties deposited by Mihelovitch, F., & Co., does not seem to be embraced in compromise and should be refunded. Dec. 12, 1899.

Same—Notice of Liquidation.—That notice of liquidation was not given, resulting in failure to protest, is not sufficient to warrant a refund. Sept. 30, 1889.

Same—Oatmeal Sold as Opium. See *Caveat Emptor*.

Same—On Account of Mistake or Negligence.—Error of fact to entitle to refund must be mutual and not owing to negligence of importer to protest in time.

Mar. 12, 1901.

Same—Painting.—On a "Rembrandt" can not be made where appeal was not taken in time. May 12, 1887.

Same—Partial.—Partial refund, pending litigation, not advised. Oct. 30, 1893.

Same—Payment.—Refund of moneys collected on goods not technically imported should be made from the appropriation provided for by section 3689, R. S., and not section 24 of the act of June 10, 1890. (Brief.) Mar. 7, 1905.

The fact that the importer has no remedy under the customs administrative act for the exaction of duty upon goods so imported does not prevent such refund.

CUSTOMS LAWS—Continued.

Refund of Duties—Payment.—And such refund may be made in cases not in suit, but the same in every material particular to one adjudicated "by a circuit court of the United States giving construction to the law." Act of March 3, 1875 (18 Stats., 469). (Brief.) Mar. 7, 1905.

Same—Same.—Should collector refund duties to an attorney? Aug. 18, 1887.

Same—Payment of Judgments.—Judgments in refund suits valid, but payment depends on appropriation. Dec. 26, 1889.

Same—Penal.—Quære: Whether the Secretary of the Treasury has authority to refund. July 13, 1895.

Same—Same—Regular.—Penal or additional duties, when collected, may be refunded under sections 5292-3, R. S., as amended by act June 22, 1874; section 24, act June 10, 1890, and act March 3, 1875, relate to regular duties only. Aug. 20, 1895.

Same—Proceeds of Sale. See Proceeds of Sale, this title.

Same—Protest—Notice—Payment of Duties.—Where payment was made in order to obtain possession of goods; protest made; notice served prior to liquidation. Feb. 4, 1887.

Same—Protest Too Late.—A protest against the citizenship of a merchant appraiser not made at the time of the appraisement is too late. Nov. 14, 1888.

Same—Real Defendant. See Suits, this title.

Same—Remission. See Remission, this title.

Same—Steamer Shaft.—A steamer shaft imported to replace one broken on a foreign steamer is not entitled to free entry, and duties can not be refunded.

Nov. 18, 1886.

Dec. 13, 1886.

Same—Steamer—Machinery for Foreign.—A shaft and other special machinery to repair a disabled foreign steamer should be admitted free, and duty paid thereon should be refunded. May 5, 1891.

Same—Suit Involving Several Items—Settlement of Same.—To save interest, certain items in a suit for refund may be settled pending litigation of others.

July 3, 1890.

Same—Suit not Brought.—Where duties on wearing apparel were paid under protest, and the final decision of the Secretary sustained the collector, but no suit was brought, the duties so paid can not now be refunded, although the goods were not dutiable. July 10, 1885.

Same—Suit—Time to Commence.—Where the Secretary reverses the collector but latter fails to refund, suit need not commence within 90 days.

Nov. 18, 1889.

Same—Same.—Where on one entry withdrawals and duties have been paid at several times while appeal is pending, the limitations of section 2931, R. S., begins to run as to each withdrawal and payment of duty at the time made.

Jan. 9, 1890.

Same—Suit for.—Partial discontinuance. Oct. 13, 1893.

Same—Owner or Consignee.—Owner of goods not entitled to refund where there is a consignee. Aug. 3, 1895.

Same—Undervaluation.—The Secretary has no power to refund on undervalued rugs. June 10, 1890.

Same—What Concludes.—The fact that no suit is now pending does not conclude the importer from a refunding if he made due protest, appealed to the Secretary and brought his suit within 90 days. Apr. 14, 1890.

Same—Where no Error in Liquidation. Nov. 15, 1886.

Same—Wrecked Goods.—Refund of duties on goods from a wreck; priority of Government's lien for duty. Aug. 27, 1889.

CUSTOMS LAWS—Continued.

Refund of Proceeds of Smuggled Goods.—Where diamonds were condemned and sold as smuggled, the proceeds can not be paid over to person charged with the smuggling but who was acquitted. Aug. 3, 1895.

Regulations Inconsistent With Law.—Natural mineral water being free, the Treasury Department can not make a regulation requiring a certificate from the shippers to that effect if it assumed to conclude the rights of the importers. Sept. 8, 1885.

Reimportations—Additional Duty on. *See* Additional Duty, this title.

Same—After Dyeing Sealskins.—Foreign manufactured sealskin garments sent abroad to be dyed can not be reimported free of duty. May 29, 1902.

June 11, 1902.

Same—Animals.—As to free return of animals from contiguous foreign territory. *See* Animals, this title.

Same—Domestic Spirits—Good Faith. *See* Exportation, this title.

Same—Exported by Mistake.—Imported china afterwards bought from importer to be sent to Habana; order countermanded, but stowed and could not be unloaded before ship sailed; no relief from duties on return. Jan. 20, 1903.

Same—Painting Sent Abroad for Inspection.—A Titian painting sent abroad for inspection as to genuineness, if genuine would be dutiable upon reimportation, but it might be sent to the Paris exposition and returned free under the act of May 16, 1896. (To Mitchell.) Feb. 21, 1899.

Same—Playing Cards—Payment of Duty on.—The duty on reimported playing cards of domestic manufacture can properly be paid by affixing revenue stamps to the package of cards. Sept. 4, 1900.

Same—Subject to Duty.—A sealskin garment of foreign manufacture imported and duty paid, is again subject to duty on its reimportation. May 29, 1902.

June 11, 1902.

Same—Without Consular Invoice.—A consular invoice is not required upon the reimportation of domestic hops duty free, the case coming within section 9, act June 22, 1874 (18 Stat., 186). Feb. 9, 1887.

Reliquidation. *See* Liquidation, this title.

Remedy After Illegal Seizure and Sale.—After opium claimed to have been illegally seized is sold the remedy of the claimant is through remission of the forfeiture and return of the proceeds. Feb. 13, 1886.

Remission—Additional Duties. *See* Duties, post.

Same—After Appeal.—The Secretary can not relieve after appeal has been to the merchant appraisers. Apr. 4, 1885.

Same—Defined. Aug. 3, 1895.

Same—Duties—Additional.—The 20 per cent additional duty, under section 2900, R. S., is not a penalty and can not be remitted. Jan. 8, 1886.

Same—Same—Same.—Section 2984, R. S., does not authorize the remission of additional or penal duty exacted under section 7, act of June 10, 1890, on goods destroyed by fire in the appraisers' stores. July 19, 1894.

Same—Same—Same.—The Secretary of the Treasury has authority to remit or compromise a claim for such duties; review of the remission and compromise acts. May 7, 1895.

Same—Same—Same.—Power to compromise or remit penalties and forfeitures incurred under section 32, act of 1897, has been taken from the Secretary.

Dec. 6, 1897.

Dec. 10, 1897.

July 8, 1898.

CUSTOMS LAWS—Continued.

Remission—Duties—Additional.—A claim for additional duty on account of undervaluation under the tariff act of 1897 can not be compromised or remitted by the Secretary of the Treasury, but the Attorney General has power to settle or dismiss it. (22 A. G., 491; 23 A. G., 507.) June 1, 1904.

Same—Same—Same—Or Penal Duties—Covered in.—Section 5293, R. S., makes no provision for the remission of penal or additional duties. Aug. 3, 1895.

Same—Same—Same—Where No Negligence or Fraud.—The Secretary of the Treasury may remit the additional duty imposed by section 3001, R. S., as amended February 27, 1877 (Comp. Stat., 1880), for failure to transport merchandise from one district to another for rewarehousing where he is satisfied that such failure was without willful negligence or fraudulent intent.

Sept. 13, 1904.

Same—Same—Admission by Claimant.—Petitioner must admit that liability was incurred. (To U. S. atty., Mass.) Dec. 2, 1895.

Same—Same.—Applications for remission should be referred to a court or commissioner for a finding of facts, and on this the Secretary should act.

May 3, 1897.

Same—Same—Fraud of Copartner.—There should be no remission of penal duties in case of fraud by member of firm of consignees, notwithstanding innocence of other members of the firm.

Oct. 17, 1894.

Same—Same—Same.—In matter of remission fraud of one partner affects the firm.

Nov. 19, 1895.

Same—Same—Penal.—The Secretary of the Treasury has authority to remit or compromise a claim for penal duties; review of the remission and compromise acts.

May 7, 1895.

Same—Same—Same.—Any part less than whole may be remitted.

Sept. 14, 1895.

Same—Same—Same—Entry as Basis.—It is the amount of the entry and not the invoice that fixes jurisdiction of Secretary in acting upon application for remission of penal duties under section 7, act June 10, 1890.

Nov. 19, 1895.

Dec. 5, 1895.

Same—Same—Suit Pending.—Remission may be granted while suit pending.

Jan. 28, 1886.

Same—Fines, Penalties, and Forfeitures.—The Secretary of the Treasury has power to remit in such cases; after judgment as well as before.

May 15, 1885.

Same—Forfeitures—After Judgment.—The authority of the Secretary of the Treasury to accept an offer in compromise under section 3469, R. S., extends to judgments rendered in favor of the United States in civil actions for fines, penalties, and forfeitures, with noted exception.

Nov. 18, 1893.

Same—Same—After Property Sold.—The Secretary has authority to remit a forfeiture after the property has been sold and to surrender the proceeds.

Sept. 4, 1888.

Same—Same—Breeding Mares.—Where at the time of importation the mares were intended for breeding purposes the forfeiture should be remitted.

Dec. 31, 1889.

Same—Same—Court Without Jurisdiction.—Where an importer did not avail himself of statutory appeal from appraisement, the court has no authority to remit a forfeiture of goods.

June 7, 1893.

Same—Same—Duty of District Attorneys.—Under section 20 of the act of June 22, 1874, it is the duty of the district attorney to furnish information to the Secretary to enable him to act on a petition for remission.

Dec. 6, 1893.

CUSTOMS LAWS—Continued.

Remission—Forfeitures—Innocent Owner.—Jewelry in use by petitioner—American citizen—for a long period abroad, not accompanying and brought in in a way not authorized by the petitioner, may be released without payment of duty or exaction of penalty. Oct. 24, 1890.

Same—Same—Jurisdiction.—Remission of forfeiture; jurisdiction of court over where no appeal taken. Jan. 7, 1893.

Same—Same—Mortgages.—Remission of proceeds of forfeited tobacco to mortgagees. Jan. 31, 1889.

Same—Same—Or Penalty.—The Secretary of the Treasury may remit a forfeiture or penalty accruing under the revenue laws before or after final sentence of condemnation or judgment. (To Murphy.) Aug. 8, 1881.

Same—Same—Stolen Animals.—The Secretary of the Treasury may remit the forfeiture and refund the proceeds of sale to the owner where animals smuggled in had been stolen. Sept. 30, 1886.

Same—Same—Tea.—Revenue remission acts do not apply to prohibitive tea act. May 5, 1898.

Same—Same—Temporary Importation.—Jewels brought in (wedding present) to be immediately taken out of country, forfeiture should be remitted.

June 7, 1902.

Same—Same—Unauthorized Act of Agent.—Where through the unauthorized act of the agent of the foreign owner forfeiture was incurred, it may be remitted.

Mar. 8, 1894.

Same—Same—Under Section 838, R. S.—Under a liberal construction of section 838, R. S., and the practice of the department, the Secretary of the Treasury may settle a forfeiture case after proceedings commenced on the ground that public justice does not require prosecution. Nov. 17, 1908.

Same—Same—Undervaluations.—The Secretary has no power to remit where rugs were undervalued. June 10, 1890.

Same—Same—Same.—Undervaluations under section 32, act of 1897, can not be remitted or compromised; if manifest clerical error, may be proper adjustment. Dec. 3, 1897.

Same—Same—Same.—The Secretary may dismiss proceedings if certain that forfeiture proceedings would fail. (Fully discussed.) Dec. 6, 1897.

Same—Same—Vessel.—Section 5294, R. S., giving the Secretary power to remit any forfeiture "provided for in laws relating to vessels," does not include the forfeiture of a vessel for violation of the revenue laws. (Sec. 3450, R. S.)

May 4, 1904.

Same—Jurisdiction of United States Commissioner; reporting his own conclusions. Nov. 27, 1893.

Same—Penal Duties. See Additional Duties, *supra*.

Same—Penalty and Forfeiture—Fraud of Seller.—Penalty and forfeiture may be remitted under section 5293, R. S., where the fraud was perpetrated by the foreign seller without the knowledge of the importer, consignee, or agent.

Apr. 1, 1896.

Same—Same—Consent Judgment.—If courts of equity have no power to mitigate penalty of a bond for redelivery of merchandise on account of harshness as declared in the Dieckerhoff case (202 U. S., 302), no administrative officer can consent to entry of a compromise judgment.

(To U. S. Atty., S. N. Y.) Nov. 19, 1908.

Same—Same—Or Forfeiture—Pardon by the President.—The effect of a pardon by the President as a remission of a penalty or forfeiture.

(Brief.) Apr. 26, 1905.

CUSTOMS LAWS—Continued.

Remission—Penalty and Forfeiture—Unlading at Night—Unknown to Captain.—Where the captain of a vessel had no knowledge of smuggling, the penalty imposed by section 2,872, R. S., may be mitigated. July 28, 1890.

Same—Same—Vessel.—The offer of the master of a vessel who incurred a penalty by landing dutiable goods without a permit, to pay the duties, comes within the remitting power of the Secretary. Mar. 11, 1881.

Same—Value—Transit Goods Undelivered.—Where the obligor on an immediate transportation bond has failed to deliver merchandise, without willful negligence or fraud, and has paid the consignee the value of the goods, the Secretary of the Treasury may remit the value of the goods and accept the duties in compromise of the suit. Oct. 19, 1904.

Reports—Sea Stores and Spirits.—Form 909 of a report of spirits and sea stores on board a vessel relates to customs matters and is within the supervision of the Treasury Department and not the Department of Commerce and Labor. July 30, 1904.

Reshipment.—Of goods imported for World's Columbian Exposition may be granted where there was no fraud. Jan. 4, 1894.

Revenue Laws. See Laws; Words and Phrases, this title.

Rewarehousing. See Warehouses, this title.

Rice—Damage Allowance. See Damage Allowance, this title.

Right of State to Seize Imported Goods. See Distilled Spirits, this title.

Rochester as an Immediate Transportation Port.—The act of March 14, 1876, extending the immediate transportation privileges to Genessee (Rochester), N. Y., has not been repealed by the act of June 10, 1880. Dec. 6, 1882.

Rome, N. Y.—Is within collection district of New York City. Mar. 12, 1897.

Rules and Regulation not Required by Statute—Marks on Sugar.—So far as regulations require the rejection of the invoice because it may not contain marks not required by well-defined commercial usage, they are invalid. July 3, 1889.

Russian Paper Ruble.—Value of. Apr. 21, 1886.

Rust—Damage on Account of. See Damage Allowance, this title.

Sabine Pass—Location.—Subport must be located at place known at Sabine Pass at date of act. Sept. 8, 1898.

Saddlery—Definition of. June 17, 1887.

St. Clair Tunnel Material—Dutiable. See Duties, this title.

Salary. See Compensation; Names of Different Officers, this title.

Sale—Illegal—Remedy. See Remedy, this title.

Same—Annulment of.—The Government may annul a sale of unclaimed tin where buyers combined to keep prices down. June 28, 1894.

Same—Of Seized or Forfeited Goods.—There is no authority for selling seized or forfeited property beyond the jurisdiction of the court or of the seizing officers. Aug. 27, 1891.

Salt—Fish Curing—Duties.—Used in curing fish, not dutiable. May 12, 1885.

Same—Same—Lost at Sea—Remission of Duties.—It being the purpose to encourage fishing, a bond given for the withdrawal of salt for curing fish may be canceled where such salt was lost at sea. Aug. 15, 1887.

Same—Same—Oysters.—In bond to cure fish is applicable to oysters. Oct. 29, 1886.

Same—Same—Remission.—Salt used for curing "menhaden" during the voyage comes within the statute remitting duties on salt imported used in curing fish taken by vessels licensed to engage in the fisheries, etc. This remission does not extend to salt used in salting the nets. May 12, 1885.

CUSTOMS LAWS—Continued.

- Salt—Fish Curing.**—Sale of salt imported to cure fish. Apr. 30, 1886.
- Same—Same—Seizure.**—Salt withdrawn from warehouse to cure fish for which bonds were given can not be seized, but recourse should be had on the bonds for the duties. June 29, 1885.
- Salvors—Entry by.** *See* Entry, this title.
- Sample Package—Delivery of.**—Examination package should not be delivered to importer prior to liquidation of duties. Jan. 30, 1886.
- Same—What is a sample package?** July 13, 1893.
Oct. 27, 1896.
- Same.** *See also* Examination Packages, this title.
- Scientific Books.** *See* Free Importations, this title.
- Scientific Institutions, etc.**—Free importations for use of scientific institutions, colleges, etc. *See* Free Importations, this title.
- Sealed Cars—Of a Bonded Railroad** may be sealed while on a railroad which is not bonded. Apr. 1, 1889.
- Same—Unloading at Night.**—May be unloaded from boat at night without license. Apr. 25, 1885.
- Same.** *See also* Transportation, this title.
- Seals and Locks for Bonded Cars and Packages—Purchase of.**—The purchase of such fastenings, although paid for by the carriers, should be made in accordance with section 3709, R. S., after advertisement. Jan. 14, 1896.
- Searches—By Inspectors or Special Employees.** *See* Inspectors, this title.
- Same—By Special Agents.**—Special agents appointed by the Secretary of the Treasury may make searches and seizures in other than dwelling houses. Nov. 8, 1892.
- Same—Without a Warrant.**—Search of a freight house, etc., can not be made without a warrant. June 15, 1895.
- Same.** *See also* Seizures, this title.
- Sea Stores—Landing of.**—There is no law which would authorize the landing of excessive sea stores, notwithstanding the payment of duties thereon; the imposition of such duties is to be regarded as a penalty, and not as placing such excessive stores on the same footing as regular importations. Strictly the "excess" is not sea stores. (Secs. 2869, 2795, R. S.) June 8, 1904.
- Same—May be Landed.**—While there is no law declaring that excessive sea stores on which duty has been paid may be landed for consumption, or excepting them from the provisions in relation to entry, invoice, etc., applicable to importations generally, yet it may be contended that section 2797, R. S., gives negative authority for such landing; that the act of March 3, 1897 (29 Stat., 691) recognizes the long-continued practice of the department favoring such construction, and that a refusal to permit a landing might result in imposing a penalty by implication; therefore the long-continued practice of the department in executing these doubtful statutes and permitting such stores to be landed is entitled to great weight, and should be followed. Opinion of June 8, 1904, overruled. Dec. 16, 1904.
- Seizing Officer—Informer's Share.** *See* Informer's Share, this title.
- Seizure—Authority for.**—Mere fact of undervaluation does not authorize. Oct. 25, 1885.
- Same—Building near Boundary Line.**—A building near the boundary used for smuggling and its contents should be seized and a report thereof made to the district attorney, as a summary proceeding might be doubtful. Mar. 22, 1886.
- Same—By Inspectors or Special Employees.** *See* Inspectors, this title.
- Same—By Special Agents.**—Special agents appointed by the Secretary of the Treasury may make searches and seizures in other than dwelling houses. Nov. 8, 1892.

CUSTOMS LAWS—Continued.

Seizure—Condemnation—Proceedings.—Condemnation proceedings are necessary before seized articles can be disposed of.

(To U. S. Atty., W. N. Y.) May 3, 1897.

Same—Custody of Goods.—The custody of seized goods while awaiting adjudication shall remain in the collector of the district where seized.

(To U. S. Atty., E. N. Y., and Sec. Treas.) Jan. 12, 1900.

Same—Same.—While being appraised. *See also* Custody, this title.

Same—Disposition of proceeds of Sale of Seized Goods. *See* Proceeds of Sale, this title.

Same—Expense of Keeping.—Where, unlawful, Government should pay expense of keep. Nov. 4, 1886.

Same—Forfeiture. *See* Forfeiture, this title.

Same—For Transferring Goods. *See* Vessels, this title.

Same—Illegal—Keep of Stock. *See* Expense, this title.

Same—Judicial Districts.—Where there are two judicial districts in the same collection district. Feb. 24, 1894.

Same—Liquor upon premises of owner, in Alaska. July 25, 1889.

Same—Obscene Mail.—Of obscene literature imported by mail after addressee has taken possession and opened, is proper. Jan. 27, 1899.

Same—One Package in Many.—One invoice covering several packages ad valorem and specific goods, only the undervalued package subject to forfeiture, and all should not be seized. Oct. 14, 1898.

Same—Proceedings. *See* Suits, this title.

Same—Proceeds of Sale. *See* Proceeds of Sale, this title.

Same—Release—Evidence of Payment of Duties.—No authority to release seized goods without evidence that duties have been paid. Mar. 25, 1898.

Same—Release of Goods.—Goods seized for undervaluation under section 32, act of 1897, may be released before forfeiture proceedings on payment of the foreign value and duty, if no more would be realized on condemnation and sale. Dec. 20, 1897.

Same—Release—Fraud of Seller.—Where owner, etc., innocent of fraud in invoice, goods may be released from seizure. Apr. 1, 1896.

Same—Report.—When collector should report to the district attorney.

Apr. 16, 1890.

Same—Sales.—Sale must be made in district where seizure occurs.

Aug. 27, 1891.

Same—Salt Withdrawn to Cure Fish.—Salt withdrawn from warehouse to cure fish for which bonds were given can not be seized, but recourse for the duties must be had on the bonds. June 29, 1885.

Same—Search Without a Warrant.—Search of freight house, etc., can not be made without a warrant. June 15, 1895.

Same—Smuggling. *See* Smuggling, this title.

Same—Stolen Goods.—Goods obtained from foreign owner by fraud should not be returned, but if forfeiture results it may be remitted. Jan. 10, 1894.

Same—Substitution of Cattle.—Where half the number of cattle in an invoice was brought in at time of entry and the balance thereafter without inspection, seizure is not advised. Mar. 17, 1887.

Same—Transit Goods.—There is no authority to seize transit goods for duties supposed to become due on them or on other like goods smuggled from Canada.

Dec. 29, 1893.

Same—Undervaluation.—Where there is no proof that the invoice or value declared was fraudulent, but upon reappraisement the value was increased over 50 per cent, seizure can not be made. Oct. 25, 1886.

CUSTOMS LAWS—Continued.

Seizure—Undervaluation.—Under section 32, act of July 24, 1897, release on payment of foreign or appraised value and regular and penal duties. Dec. 3, 1897.
Dec. 6, 1897.
Dec. 10, 1897.

Same—Same.—Under section 32, act of 1897, goods may be released upon payment of foreign market value and regular duty before forfeiture proceedings.
Dec. 20, 1897.

Same—Unlawful Possession of Goods by Passenger.—Jewelry seized on absconding bankrupt may be released and exported after showing that title is vested in administrator. Jan. 26, 1898.

Same—Who May Make.—May be made by special employee appointed under act of March 3, 1879; not necessary to be officer at all. Apr. 30, 1897.

Same. See also Searches; Smuggling, this title.

Seizure and Sale—Illegal—Remedy. See Remedy, this title.

Seizors—Compensation. See Compensation; Names of Officers, this title.

Same. See also Detectors and Seizors, this title.

Set-off. See Set-off.

Shaft for Foreign Steamer. See Free Importations, this title.

Ship's Stores. See Sea Stores; Vessels, this title.

Smuggling—Acquittal of Charge of "Smuggling" as a Bar to Forfeiture.—It must be conceded settled law that an acquittal in a prosecution for "smuggling" under sections 2865 and 3082, R. S., is a bar to a proceeding to forfeit the goods for smuggling under the last-mentioned section (134 Fed. Rep., 61).
(To U. S. Atty., W. Tex.) Dec. 23, 1907.

Same—Same.—But in view of the decision in the Keck case (172 U. S., 434) that a prosecution for "smuggling" under sections 2865 and 3082, R. S., is not sustained by evidence that the defendant merely failed to declare dutiable articles found in his baggage and seized before he had passed beyond the customs lines, it is not thought that an acquittal of the charge of "smuggling" under those sections is a bar to a proceeding under section 2802 to forfeit dutiable articles found in a passenger's baggage which he had failed to declare. The issues in the two cases are different. Ib.

Same—Appraisement of Goods.—The amount of smuggled goods may be ascertained without examination and the duties demanded. Appraisement without examination of entered goods differentiated. Sept. 21, 1885.

Same—By Naval Officers.—Smuggling liquors by naval officers may be settled as to admitted civil liability by acceptance of value of goods and double duties. Feb. 23, 1903.

Same—Compensation for Seizing Trunk.—If false bottom to trunk might be detected by such examination as practical to make under usual circumstances, would not bring case within definition smuggling, so as to allow compensation to seizer. Mar. 4, 1903.
Mar. 20, 1903.

Same—Condemnation of Land to Prevent.—A strip of land for patrol purposes along the boundary between the United States and Mexico can not be condemned without authority of Congress. Feb. 6, 1909.

Same—Definition.—Passing articles through customhouse, "or submitting them to revenue officers for examination," means only in a practical way, and not clandestinely. June 4, 1902.

Same—Disposition of Proceeds of Sale of Smuggled Goods. See Proceeds of Sale, this title.

Same—Foreign Assignment.—As to the effect of a foreign assignment by act of law upon the claim of the United States to smuggled goods.

(Brief,) Mar. 3, 1905.

CUSTOMS LAWS—Continued.

Smuggling—Forfeiture of Goods and Proceeds.—Where smuggled goods and proceeds of sale by smuggler both seized, it would not be fair to forfeit both.

(To Atty., E. Mich.) July 28, 1903.

Same—Forfeiture of Goods. *See also* Forfeiture, this title.

Same—Forfeiture of Personal Effects with Concealed Goods. *See* Personal Effects, this title.

Same—Free Goods Without Entry.—Merchandise free of duty imported without entry at the customhouse, knowingly contrary to law, subjects it to forfeiture under section 3082, R. S. (Brief.) July 1, 1905.

Same—In a Building Near the Boundary Line.—A building near the boundary between the United States and New Brunswick, used for smuggling, and its contents should be seized, and a report thereof made to the district attorney, as a summary proceeding might be doubtful. Mar. 22, 1886.

Same—Informers. *See* Informers, this title.

Same—Inspectors. *See* Inspectors, this title.

Same—Jurisdiction of Goods seized in North Carolina. Apr. 28, 1892.

Same—Lien—Forfeiture—Limitation.—The Government has no lien for duties on smuggled goods, as they are declared forfeited as soon as they are smuggled in. (Brief.) Mar. 1, 1905.

Where cars running on the "interchange system," between the United States and Canada, have been taken off, repainted, and sold to an American company, there has been such concealment as to take the case out of the statute of limitations. (18 Stat., 190.) Ib.

Same—Patented Article.—Smuggled phenacetine not exempt from condemnation and sale because patented in this country. Oct. 8, 1894.

Same—Patrolling on Private Property.—Line-riders have no authority to pass over private property in patrolling the international border. Feb. 6, 1909.

Same—Pearls in Hand Bag.—A pearl chain, not disclosed with other jewelry, etc., on entry of "wearing apparel value not known," but which was seized after baggage had been examined and matters settled between officers and passenger, although latter and baggage not actually off the dock, should be forfeited. (To Atty., S. N. Y.) Aug. 5, 1903.

Same—Plumage—Destruction of.—Inasmuch as the law of New York prohibiting the possession or sale of bird plumage is not enforced, and that the act of May 25, 1900 (31 Stat., 187), was passed in aid of the game laws of that State, it is advised that the plumage of the heron, etc., smuggled into New York should not be destroyed, but disposed of in accordance with section 3077, R. S. July 28, 1909.

Same—Same—Same.—The act of May 25, 1900 (31 Stat., 187), makes the laws of New York prohibiting the sale of the plumage of the heron, etc., applicable to such plumage or aigrettes smuggled into New York, and such goods should be destroyed, and not sold under section 3077, R. S. July 2, 1909.

Same—Prevention—Removal of Buildings.—The Secretary of the Treasury would not be justified in recommending to Congress an appropriation to pay occupants of ground reserved to prevent smuggling at Nogales for buildings removed therefrom. Mar. 3, 1899.

Same—Punishment.—Punished by fine or imprisonment; construction of the statutes. Apr. 3, 1895.

Same—Records to Prevent.—Importers of diamonds may be required to keep records for the use of the Government. Mar. 14, 1910.

Same—Seizure. *See also* Seizure, this title.

CUSTOMS LAWS—Continued.

Smuggling—Suit for Value.—While it is believed that the value of smuggled goods can not be recovered in an action against the importer, yet in a case where there has been a flagrant violation of the law and the district attorney feels confident of obtaining a judgment for the Government, he may be instructed to bring suit. See opinion of December 4, 1905, post, when goods are smuggled from contiguous foreign territory. Oct. 11, 1905.

Same—Same—Of Goods from Contiguous Territory.—If an action for value would lie under section 3099, R. S. (and it probably would), against the importer of goods smuggled from contiguous foreign territory, where such goods had not been seized, the Government would be entitled to recover four times the value of the merchandise. Dec. 4, 1905.

Same—Supposed Attempted.—Fine may be mitigated where captain of vessel not at fault. July 28, 1890.

Same—Unlawful Possession of Goods by Passenger.—Jewelry brought in by a bankrupt after his title thereto had passed to an assignee may be allowed exportation. Jan. 26, 1898.

Same—Vessel Engaged—Compensation for Seizure.—A vessel not being "goods, wares, or merchandise," compensation can not be given seizing officers under section 4, act June 22, 1874. Oct. 8, 1895.

Same—Vesting Title of Goods.—Title to smuggled goods vests in Government from moment act committed, and not affected by transfer. Jan. 24, 1900.

Same—When Passengers and Baggage "Landed."—Where baggage has been examined, dutiable articles appraised, and duties paid, passenger and baggage are landed, although yet on the dock. Aug. 5, 1903.

Same. See also Unlading, this title.

Soap—Additional Duty on Account of Shrinkage. See Additional Duties, this title.

Special Agents. See Officers, this title.

Special Deputy as acting collector. See Collectors, this title.

Stamps—Customs Inspection and Internal Revenue—Combination.—The customs-inspection stamp and the internal-revenue tax stamp on imported cigars can not be combined into one. (Secs. 2804, 3402, R. S., and 28 Stats., 509.)

Feb. 25, 1904.

Statuary—Free Importation. See Free Importation, this title.

Statutory Construction of a Grant of Drawback.—It is a settled principle that a Government grant of a privilege or benefit is to be construed in favor of the Government. Mar. 7, 1908.

Steamer Shaft for Foreign Steamer—Dutiable.—A steamer shaft imported to replace one broken on a foreign steamer is dutiable. Nov. 18, 1886.

Dec. 13, 1886.

Steamer Shaft and Machinery. See also Duties; Free Importations, this title.

Steam Pumps and Evaporator used in the construction of a steam dredge come within section 17, act June 26, 1884 (23 Stat., 57), providing for drawback on materials used in building a vessel. Jan. 14, 1909.

Stolen from Customs Custody—Action.—Where horses are stolen from the custody of a deputy collector and presumably taken to Canada, the only recourse is by criminal action against the person who removed the property. Mar. 23, 1886.

Stolen Goods—Avoidance of Duty.—Duty on such goods can only be avoided by the owner or agent making a warehouse and exportation entry and giving bond. June 29, 1883.

Same—Proceedings.—Where it is claimed the goods were stolen by the importer from the foreign owner, the libel should be proceeded with, and if forfeiture results it may be remitted. Jan. 10, 1894.

Storage—Charges—Compromise and Release of. Jan. 8, 1886.

CUSTOMS LAWS—Continued.

Storage—Charges—Expenses on Goods Detained for Examination.—Storage or cartage expenses on goods detained for examination under customs and pure-food laws (32 Stat., 1157) can not be charged to the importer unless such detention was through his default. Exceptions: Detention of teas and goods in quarantine. Oct. 29, 1904.

Same—Half Charges—Claim Stale.—A claim for half charges on goods stored in the years 1861–1866, being of doubtful validity, should not now be prosecuted. July 13, 1887.

Same—Liability of Government—Goods Sold Within a Year.—The United States is not liable to private warehouseman where unclaimed goods sold within a year for amount insufficient to pay storage. Feb. 16, 1898.

Same—Same—Unclaimed Goods.—The United States is not liable for storage charges where unclaimed goods sold for less; warehouseman probably has no legal claim for balance against importer either. Feb. 19, 1895.

Same—Same—Same.—The United States is not liable for storage charges and can not be called on to pay any part of such charges where unclaimed goods sold for less. July 19, 1897.

Same—Same—Same.—Where unclaimed goods are stored in a private bonded warehouse under section 2965, R. S., and sold, the Government is not liable for the storage if the proceeds of sale are inadequate. July 31, 1897.

Same—Same—Same.—Without very explicit direction the Secretary would not be justified in diverting the duties due the Government to the discharge of a private bonded warehouse account for storage. Feb. 16, 1898.

Same—Liability of Importer for.—The importer is liable for cartage, storage, etc., on goods ordered to warehouse because of incomplete entry. July 20, 1888.

Same—Nondutiable Wrecked Goods.—No authority to sell wrecked goods (nondutiable) for payment expenses incurred by collector; bond given salvors not liable; Government liable; improper proceedings. Apr. 1, 1899.

Same—Payment.—Where the court fixes a warehouseman's charges and he is paid those charges out of money received in compromise of the Government's claim, he has no further claim upon the United States. July 6, 1885.

Same—Same.—Storage charges must be paid by the importer.

July 20, 1886.

Same—Same—Priority.—From the proceeds of the sale of goods remaining in warehouse over three years the duties are to be paid before storage charges, and the warehouseman can not refuse to deliver such goods to the purchaser.

July 8, 1885.

Same—Same—Same.—Private warehouseman has preference for storage charges over Government for duties. Former opinion modified. Apr. 23, 1898.

Same—Same—Same.—Storage charges upon unclaimed goods in a private bonded warehouse can only be paid from the proceeds of the sale of such goods, and in the absence of a specific appropriation the Government is not liable therefor. (Brief.) Mar. 2, 1905.

Storage charges have priority, in payment out of proceeds of sales of unclaimed goods, over that of duties. It is otherwise in the case of abandoned goods. Ib.

Same—Pending Forfeiture Proceedings.—Where vendee of coal from the importer claimed that it was undervalued, but failed to establish such fact in a suit against him for the purchase price, or in the suit by the United States, he is not entitled to relief from storage. July 22, 1887.

Storekeepers—Pay by Exposition Company.—A "storekeeper" is not known to the law, and an exposition company is liable for the pay of an inspector as a "proper officer" in charge of a warehouse at the exposition. Aug. 17, 1886.

CUSTOMS LAWS—Continued.

Storekeepers—Salary While Warehouse not in Use.—A suit on the bond of a warehouseman for storekeeper's salary while the warehouse was not used nor a storekeeper in charge, would not be advisable. May 21, 1886.

Same—Status of. Aug. 17, 1886.

Stores. See Warehouses, this title.

Sugar—Countervailing Duties on Russian.—Russian sugar, on account of delay not reaching our port until day after resumption of countervailing duties, must pay such duties. May 16, 1902.

Same—Invoices—Plantation Marks on.—Regulations requiring plantation marks on invoices of sugar, not required by commercial usage, are invalid.

July 3, 1889.

Same—Polariscopic Test.—Testing by polariscope, average of tests may be taken as basis for assessment of duty. Aug. 28, 1897.

Same—Sampling at Night.—No authority to impose examiner's compensation for night service on shipowners, etc. Dec. 7, 1898.

Suits and Prosecutions—Action for Value—Civil.—An action for value under section 9, act June 10, 1890, is a civil action. July 10, 1895.

Same—Against Collector.—Report of United States attorney. Dec. 23, 1885.

Oct. 22, 1886.

Same—Same.—In suit against collector bill of particulars should contain precise amount claimed. Nov. 13, 1886.

Same—Appeals—Duty District Attorney.—Duty of United States attorney to conduct appeals from General Appraisers in circuit court. Sept. 15, 1898.

Same—Attorney Advising.—It would not offend the law for an attorney to seek clients and advise them in good faith to bring suits whenever in his judgment a wrong decision has been made by the Treasury Department. Nov. 28, 1885.

Same—Bill of Particulars.—Section 954, R. S., should be amended in relation to serving bill of particulars. Nov. 28, 1885.

Same—Same.—Amount in and amendment of. Dec. 27, 1886.

Same—Charges and Commission Cases.—Consolidation, fees, etc.

Nov. 16, 1885.

Nov. 17, 1885.

Same—Consent Judgment for Less than Penalty of a Bond.—If courts of equity have no power to mitigate penalty of a bond for redelivery of merchandise on account of harshness, as declared in the Dieckerhoff case (202 U. S., 302), no administrative officer can consent to entry of a compromise judgment.

(To U. S. Atty., S. N. Y.) Nov. 19, 1908.

Same—Criminal—Authority of Solicitor Over.—The Solicitor of the Treasury has authority under section 376, R. S., to direct the dismissal of a customs criminal case.

(To U. S. Atty., S. N. Y.) Dec. 23, 1895.

Same—Same—Customs Lines.—In view of the Keck case (172 U. S., 434), there can be no criminal prosecution under section 3082, R. S., for concealing and fraudulently failing to include dutiable goods in baggage entry where such goods have been seized before they passed beyond the lines of the customs officers.

Mar. 20, 1905.

(To U. S. Atty., Hawaii.) Apr. 6, 1905.

Section 9 of the customs administrative act is considered broad enough to sustain a criminal prosecution against a passenger who conceals and fraudulently fails to include dutiable goods in his baggage entry. Ib.

Same—Same—Directions.—Criminal proceedings in customs cases may be ordered discontinued under section 376, by the Solicitor of the Treasury.

(To Ingham.) Nov. 1, 1895.

CUSTOMS LAWS—Continued.

Suits and Prosecutions—Criminal—Directions.—Criminal proceedings in customs case under direction Secretary and Solicitor. (To Culberson.) Nov. 29, 1895.
(To Culberson.) Dec. 7, 1895.

Same—Discontinuance.—Where measurement piece by piece not made.

Mar. 30, 1885.

Same—Same—Compromise.—In cases such as on warehouse bonds, for duties and forfeitures, the Secretary has power, through custom and precedence under section 376, R. S., to direct through the solicitor the dismissal of such suits; criminal cases can not be compromised.

Jan. 11, 1883.

Same—Discontinued.—Payments of, by the Government.

Aug. 18, 1887.

Same—Dismissal.—May be dismissed where refund on certain items.

Aug. 22, 1890.

Same—Dismissal of Condemnation Proceedings.—The Solicitor of the Treasury has no authority to discontinue such proceedings upon claim that there was no fraud, but the Secretary of the Treasury may remit under sections 5292, R. S., and 16, 17, and 18 of the act of June 22, 1874.

Dec. 8, 1882.

Same—Effect of Settlement of Civil.—Settlement of civil liability does not defeat criminal.

June 15, 1895.

Same—Evidence—Admissibility.—Parol evidence is inadmissible to show non-liability of an administrator obligor on a customs warehouse bond executed by him.

(Brief.) Apr. 15, 1905.

Same—Same—Estoppel.—Parol evidence is inadmissible to show nonliability of an administrator obligor on a customs warehouse bond executed by him.

(Brief.) Apr. 15, 1905.

Estoppel of an administrator obligor on a warehouse bond from averring want of consideration.

Ib.

Same—Same—Oral.—It is doubtful if oral testimony can be offered on trial under section 15, customs administrative act, without intervention of appraiser.

Mar. 6, 1896.

Same—Same—Production by Defendant of Incriminating.—Defendant's books can not be inspected if it would render him liable to penalty, nor can they be examined "before trial."

(To U. S. Atty., N. J.) May 1, 1896.

(To Sec. Treasury.) May 1, 1896.

Apr. 4, 1899.

Same—Same—Seizure Cases.—As to burden of proof in cases of probable cause for seizure. *See* Suits and Prosecutions, this title.

Same—Export Bonds.—Suits on such bonds for benefit of drawback are in charge of the Solicitor of the Treasury, they not being for taxes, fines, penalties, or forfeitures under the internal-revenue laws.

(To Commr. Int. Rev.) Feb. 27, 1885.

Same—Forfeiture Against Innocent Purchaser.—Where a foreign seller was to deliver horses free of duty, and undervalued them more than 50 per cent on entry, such horses after delivery to the innocent purchaser, are liable to forfeiture under section 7 of the act of June 10, 1890 (26 Stat., 131), as amended by the act of 1897 (30 Stat., 151).

(To U. S. Atty., W. N. Y.) Mar. 21, 1908.

Same—Same.—Proceedings for the forfeiture of the horses as against the innocent purchaser under section 9 of the act of 1890, could not be sustained in view of the decisions of the courts (considered erroneous), the Government not electing its remedy prior to the delivery, but such proceedings should be brought under section 7 of the same act as amended. Cases of entries by unauthorized persons distinguished.

(To U. S. Atty., W. N. Y.) Mar. 28, 1908.

CUSTOMS LAWS—Continued.

Suits and Prosecutions—Forfeiture Against Innocent Purchaser—Discontinuance.—It is doubtful, in view of section 19 of the act of June 22, 1874 (18 Stat., 186), whether under section 15 of said act and 838, R. S., a district attorney has power to discontinue a forfeiture proceeding once begun. Mar. 27, 1908.

Same—Same—Same.—Under a liberal construction and the practice of the department, a forfeiture proceeding may be discontinued after having been commenced, on the ground that public justice does not require it. Nov. 17, 1908.

Same—Importer Should be Sued Rather than Agent.—In the following case suit for additional duties should be brought against P: Lumber was purchased for P in Canada and consigned or addressed to S, a railroad agent at Suspension Bridge; S indorsed the bill of lading to H, another railroad agent, who made entry and stated he was the consignee.

(Atty., W. N. Y.) Apr. 11, 1904.

Same—Same.—Suit for additional duties should be brought against the importer, rather than against a frontier railroad agent who made the entry.

(Atty., Mass.) Apr. 30, 1904.

(Atty., W. N. Y.) Apr. 30, 1904.

Same—Jurisdiction.—Remedies provided by administrative act exclusive of all others. District court has no jurisdiction suit to recover duties under Tucker Act. July 11, 1895.

Same—Letters Rogatory.—Action for condemnation or value under section 9, act of June 10, 1890, is not criminal, and letters rogatory could issue.

(To U. S. Atty., S: N. Y.) July 9, 1895.

July 10, 1895.

Same—Limitation of Action for Duties.—A suit for duties is not barred by the statute of limitation, it being an action of debt. (To Manning.) Aug. 24, 1903.

Same—Limitation of Amount in Circuit Court.—United States as plaintiff in the circuit court is not bound by jurisdictional limit of \$2,000.

(To Mr. Rice.) July 29, 1897.

Same—Probable Cause—Forfeiture.—"Probable cause" does not mean evidence which would justify condemnation of the goods in the absence of any evidence on the part of the claimant, but means a seizure under circumstances which warrant suspicion. It refers to the trial, and not the seizure, and the court is to judge of the "probable cause" and impose the burden of proof.

(Brief.) Feb. 2, 1905.

Smuggling beyond a reasonable doubt need not be shown in condemnation proceedings, but a preponderance of evidence in favor of the Government is sufficient to forfeit; and the rule prevails that a negative averment of a fact lying peculiarly within the knowledge of the other party is to be taken as true unless disproved by that party. Ib.

Same—Proceedings as a Bar.—A judgment for the penalty and forfeiture for failure to declare goods in passenger's baggage (sec. 2802, R. S.) is no bar to a criminal prosecution for smuggling, or under section 9, act of June 10, 1890, for false entry.

(Brief.) May 5, 1905.

Same—Proceedings in Case Seized Goods.—Condemnation proceedings necessary before seized articles can be disposed of.

(To U. S. Atty., N. N. Y.) May 3, 1897.

Same—Railroad Agent Making Entry may be Sued for Additional Duties.—A frontier railroad agent who makes the entry for an importer would be liable for additional duties, under the decision in the Baldwin case (113 Fed. Rep., 217), although the goods may not be regularly consigned to him, and if the importer can not be found suit should be brought accordingly.

(To U. S. Atty., W. N. Y.) July 22, 1904.

CUSTOMS LAWS—Continued.

Suits and Prosecutions—Refund—Real Defendant.—Where between the time duties were paid and suit brought the collectorship changed, the matter of who was made defendant is not significant. May 11, 1886.

Same—Review of Decisions of the Board of General Appraisers.—It is necessary in applying to the circuit court for a review of the decisions of the board to assign errors of law and fact. June 19, 1894.

Same—Right of Transferee of Goods after Protest and Appeal.—The right of the importer to bring suit after protest and appeal does not enure to a purchaser from the importer of the goods. Apr. 16, 1891.

Same—Settlement of Part of Claim.—Certain items involved in suit to save interest may be settled pending decision of others. July 3, 1890.

Same—Short Duties.—Maintaining suit for short duties in case of undervaluation where goods have gone into consumption. (Brief.) July 29, 1908.

Same—Superintendence of Criminal Proceedings.—The Secretary and the Solicitor of the Treasury have jurisdiction under section 376, R. S., of customs criminal proceedings. (To Ketchum.) Feb. 28, 1898.

Same—"2300" and Other Cases.—Delay in trial. Dec. 19, 1885.

Same—Undervaluation—Forfeiture.—Suits for forfeiture of goods undervalued over 50 per cent under opinion of Attorney General: Application for settlement should be made to him. June 12, 1899.

Same—Undervaluation Over 50 Per Cent.—Where the undervaluation is over 50 per cent and the goods have gone into consumption it is advisable to bring suit to recover the additional duties amounting to 50 per cent. Nov. 5, 1897.

Same—Unpaid Duties—Where no Fraud or Reliquidation.—Can not be maintained. Fully discussed. June 18, 1880.

Same—Value.—The act of June 22, 1874, reenacting section 2864, R. S., omitted the words "or the value thereof," in providing for the forfeiture of merchandise, and suits can not now be maintained for such value. Oct. 3, 1884.

Same—Same—Limitation.—It is considered that the three-year limitation within which suits must be brought, prescribed by section 22 of the act of June 22, 1874 (18 Stats., 190), applies to suits under section 9 of the customs administrative act for the value of merchandise which has gone into consumption; but as such statutes apply to legal remedies, the question should be left to the determination of the court. Mar. 30, 1906.

Same—Warehouse Bonds—Release of Sureties. See Bonds, this title.

Sundays. See Holidays, this title.

Sureties. See Bonds, this title.

Surplus—Disposition.—Surplus proceeds sale unclaimed goods should be paid to owners. Jan. 31, 1894.

Surveyor's Office—Clerk and Auditor in.—The clerk and auditor in the office of the surveyor at New York is an "officer of the Government," and not entitled to compensation as acting surveyor. Apr. 5, 1894.

Surveyors—Deputy—Appointment.—There is no authority for the appointment of such deputies permanently except custom, but Congress having seemingly sanctioned this and given them status, the act of February 6, 1907 (34 Stat., 880), vests their appointment in the Secretary of the Treasury. Apr. 27, 1909.

Same—Same—Temporary Appointments.—In case of the temporary disability or absence of the surveyor, he could designate a clerk to perform his duties under section 2631, R. S. Ib.

Same—Same—Number.—Number of deputy surveyors that may be appointed. July 21, 1890.

Same—Holding Two Offices.—On account of the drawback and other provisions, a surveyor can not also hold the office of deputy collector of internal revenue. Apr. 5, 1888.

CUSTOMS LAWS—Continued.

Surveyors—Liability.—A surveyor or collector of customs is not liable on his bond to a person injured by a failure to record a lien on a vessel.

(Brief.) Mar. 6, 1905.

Swedish Safety Matches. See Matches, this title.

Tariff Act. See Laws, this title.

Tea. See Adulteration; Tea.

Testimony—Obtaining for the Court.—The law does not require general appraisers under designation of the court to obtain "further testimony."

Feb. 4, 1891.

Tillots. See Coverings, this title.

Time Act of 1894 Went into Effect.—The tariff act of 1894 went into effect on the 28th day of August.

Sept. 19, 1894.

"Time of Entry" implies the entry by which the duties were settled and paid, and not the entry under which the goods were placed in warehouse.

(To U. S. Atty., S. Fla.) Oct. 12, 1881.

Tires for Bicycles—Drawback. See Drawback, this title.

Tobacco—Examination Bales.—If it is necessary for Board of General Appraisers to have one or more full bales of tobacco in order to find true character of importation they should be furnished.

Mar. 7, 1898.

Same.—Examination, classification, etc.

Mar. 7, 1898.

Same.—Exportation of tobacco entered as filler, but found to be wrapper, may be allowed, unless fraud believed; reimportation under like circumstances would justify seizure.

Dec. 31, 1897.

Same—Forfeiture.—Tobacco falsely invoiced may be forfeited under section 2864, R. S., or section 9, act of June 10, 1890.

Mar. 7, 1898.

Same.—Plug is not a "preparation."

Sept. 5, 1893.

Same—Suit.—Fraudulent Importation, maintaining suit.

Sept. 28, 1893.

Oct. 2, 1893.

Tonnage Tax. See Tonnage Tax.

Trade-Marks—Genuine—Appeal.—Prohibition does not apply to articles bearing genuine trade-marks. Collector proper officer to determine validity; no appeal.

June 3, 1898.

Same—Marking and Stamping.—Goods not plainly marked should not be delivered to importer. Importer may put trade-mark on instead of name.

Mar. 25, 1898.

Same—Patented Designs.—Trade-marks distinguished from patented designs.

Feb. 27, 1895.

Same—Phenacetin.—"Para-acet-phenetidine" is not copying or simulating the domestic trade-marks "Phenacetin" and "Phenacetin-Bayer." Treasury Department has nothing to do with patent cases.

May 25, 1893.

Same—Power of the Secretary of the Treasury.—The Secretary may decide as to the validity of a trade-mark presented for registration, and may revoke one that has been registered.

Oct. 24, 1895.

Same—Registration.—Where the applicant for registration does not show title to the trade-mark, it can not be registered.

Jan. 28, 1888.

Same—Same.—Need not be recorded in Patent Office to be registered in Treasury Department.

Oct. 23, 1890.

Same—Same.—Patented designs are not trade-marks, and can not be registered under the act of August 28, 1894, section 6.

May 9, 1896.

Same—Same.—The importation of articles bearing a genuine trade-mark may be made by others than the registrant of the trade-mark.

Mar. 22, 1910.

Same—Same—Canadian.—Canadian company's trade-mark may be registered in Treasury Department.

Jan. 11, 1896.

CUSTOMS LAWS—Continued.

Trade-Marks—Registration—Established Foreign Name.—Importation can not be prevented of articles manufactured and well known in foreign country by certain name, by a manufacturer here registering that name. Mar. 5, 1901.

Same—Simulation by Domestic Manufacturer.—Alleged original owners should not be prohibited entry of goods until domestic manufacturers show that they have not copied the former's trade-mark. Mar. 19, 1892.

Same—Validity—Disposition of Goods.—Collector proper person to decide as to validity or rights; no disposition of goods provided, but exportation may be permitted. Dec. 20, 1897.

Transfer of Goods within Four Leagues of Coast. See Unlading, this title.

Transit Goods—Attachment. See Attachment, this title.

Same—Lien for Freight. See Lien for Freight, this title.

Same—Stoppage.—The delivery of goods can not be stopped by the consignors.

July 8, 1893.

Same—Through Canada.—Regulations under section 3006, R. S., in view of the termination of the treaty of Washington, should be made similar to those formerly existing, except that the provision that goods may be transported in British vessels should be eliminated. July 23, 1885.

Same—Same—The United States.—Upon the termination of the treaty of Washington, and until regulations are made, merchandise arriving at Buffalo from Sarnia, Canada, which had been received and transhipped there from domestic ports, is to be treated as ordinary importations from foreign contiguous territory. June 29, 1885.

Same—Through United States of Mexican Goods—Examination.—The Secretary of the Treasury has ample authority to facilitate this trade and he may modify the present regulations, but he should provide against opportunity to defraud the revenue, and it would be for better security to require the putting on of cords and seals by United States officers at the first port of arrival.

July 2, 1885.

Transit Ports.

May 2, 1889.

Transportation—Between American Ports via Canada.—Transportation of merchandise between American ports by foreign steamer prohibited. Mar. 29, 1900.

Same—Bonding a Steamship Company.—The Pacific Coast Steamship Co. may be bonded as a common carrier over a route in connection with the Canadian Pacific Railroad for the transportation of bonded goods between San Francisco through Canada to and from other points in the United States.

Apr. 13, 1887.

Same—Bonding Railroads—Sureties.—One railroad company can not be accepted as surety on the bonds of another for the transportation of imported merchandise; such surety could not justify and would probably be acting ultra vires.

Apr. 18, 1887.

Apr. 28, 1887.

Same—Breach of Bond—Collection.—Money collected from carrier for failure to deliver goods in transit from Canada to Mexico, being money collected for a breach of the bond given to the United States, does not belong to the importer, and should be paid into Treasury.

June 17, 1901.

Same—From Warehouse to Port of Delivery.—Transportation of goods for consumption can not be made from a bonded warehouse to a port of delivery where there is no such warehouse.

Jan. 19, 1886.

Same—List of "Transit Merchandise" Ports.—Section 2866, R. S., being now inoperative, the ports covered by section 3006 should be included only in a new list.

May 2, 1889.

Same—Partly Over Road Not Bonded.—Sealed cars of a bonded railroad may go over a connecting road which is not bonded.

Apr. 1, 1889.

CUSTOMS LAWS—Continued.

Transportation—Part of a Car.—In view of the provisions that cars be locked and sealed and that express companies may use safes, etc., a part of a car can not be used in the transportation of imported merchandise. Oct. 10, 1888.

Same.—As to free transportation of customs officers and employees by common carrier. *See* Officers and Employees, this title.

Same. *See also* Immediate Transportation; Transit; Transshipment, this title.

Transshipment—En Route.—Goods shipped from New York to Seattle over a line not bonded through can not be transferred en route to an unbonded carrier where no cause exists except the mistake of the shipper. Apr. 9, 1894.

Same—Goods Through Canada.—Under the regulations (which can not be changed without the consent of Canada) transshipment of goods going through Canada can not be compelled at Port Huron instead of at Sarnia.

June 6, 1887.

Same—Unloading at Intermediate Points.—Unloading imported goods at intermediate points, except in case of accident, or route is by rail and water, etc., is not permitted. Oct. 10, 1888.

Trenton.—As to name of port. *See* Burlington.

Tunnel Material—Duties on. *See* Duties, this title.

Unclaimed Goods—Disposition of Amount Realized.—With consent of consignee's receivers, payment of the balance may be made to consignor.

Mar. 12, 1894.

Same—Proceeds of Sale—Distribution.—Order in which proceeds of unclaimed goods should be distributed. July 19, 1897.

Same—Same—Same.—Out of the proceeds of the sales of unclaimed goods the payment of storage charges has priority over that of duties. It is otherwise in the case of abandoned goods. (Brief.) Mar. 2, 1905.

Same—Sale.—May be sold without being forfeited for undervaluation.

Feb. 11, 1895.

Same—Same—Fraud in Bidding.—The Government may annul a sale of unclaimed tin where the bidders combined to keep the price down.

June 26, 1894.

Same—Same—And Recovery of Duties.—Unclaimed goods may be sold for duties under section 2973, R. S., after one year; or the duties may be recovered in an action of debt against the importer.

(To U. S. Atty., W. N. Y.) Feb. 24, 1907.

Same—Same—Surplus Proceeds.—Such proceeds should be paid to the owner, in this case. Jan. 31, 1894.

Same—Storage Charges. *See* Storage Charges, this title.

Undervaluation—Condoning.—The offense of invoicing fraudulently is not condoned by making additions to an entry. Jan. 22, 1887.

Same—Mixed Goods.—Undervaluation of one article in an entry or invoice of mixed goods. July 10, 1886.

Same—One Package in Many.—One invoice covering several packages ad valorem and specific goods, only the undervalued package subject to forfeiture, and all should not be seized. Oct. 14, 1898.

Same—Postal Regulations.—Provision can not be made by postal convention under section 398, R. S., for seizure and forfeiture of goods undervalued more than 25 per cent, as it would be inconsistent with section 32, act 1897 (30 Stat., 151). Jan. 15, 1909.

Same—Sale—Disposition of Proceeds. *See* Proceeds of Sale, this title.

Same—Several Items in Invoice.—All the items in an invoice whether of the same class or different classes of goods must be valued separately and each one undervalued be subject to the additional duty. July 10, 1886.

CUSTOMS LAWS—Continued.

Undervaluation—Suit for Short Duties.—Maintaining suit for short duties in case of undervaluation where goods have gone into consumption.

(Brief.) July 29, 1908.

Same—Unclaimed Goods.—Undervaluation need not be considered where goods unclaimed.

Feb. 11, 1895.

Same. *See also* Compromise; Forfeiture; Seizure; Suits and Proceedings, this title.

United States. *See* Free Importations, this title.

Unlading—At Night.—Special licenses are not required to unload sealed cars from a ferryboat coming from Brockville, Canada, to Morristown, N. Y.

Apr. 25, 1885.

Same—Four Leagues from Shore—Foreign Vessels.—The prohibition against unlading or transshipment of goods within four leagues of the coast, applies to foreign vessels transshipping seal skins.

Apr. 26, 1892.

Same—“Lay order” privilege may be extended to discharging, and cargo discharged before formal entry.

Feb. 12, 1894.

Mar. 3, 1894.

May 3, 1898.

Same—Sea Stores.—There being no provision of law for a permit to land goods except where they have been regularly entered, excessive sea stores can not be landed, although the duties thereon have been paid. (Secs. 2869, 2795, R. S.)

June 8, 1904.

Same. *See also* Cargo, this title.

Use of Words “Bottled at U. S. Customhouse Building.”—While the fraudulent use of such words does not appear to come within any Federal statute, yet they should be discouraged.

Apr. 5, 1893.

Apr. 19, 1893.

Value—Actual Market Value.—Where billiard cloths have no sale in the foreign market, the appraiser may adopt any reasonable and proper means to ascertain value, and he is not required to give the importer information on the subject.

Oct. 2, 1886.

Same—Addition to Invoice or Entered.—Prior to the act of March 3, 1857, where the importer made an addition to his invoice, duty might have been assessed on the invoice value, but since that time duty can not be assessed on less than the invoice or entered value.

Oct. 2, 1885.

Same—“Appraised Value.”—Charges are not included in appraised value.

Feb. 10, 1882.

Same—Same.—Is foreign market value.

Sept. 7, 1895.

Same—Same.—The “appraised value” in section 3081, R. S., is the value fixed by the appraisers, by adding to the foreign cost the regular duty, but does not include penal duty, charges, or commissions.

Oct. 23, 1895.

Same—Appraisement Where pro forma Invoice Higher Than Regular.—Power of the Board of General Appraisers to rectify appraisement on pro forma invoice where the regular invoice was lower.

June 16, 1898.

Same—Decision by Collector Where Appraisers Disagree.—The collector is not bound in such case by the value reported by either the general or merchant appraiser, but is to adopt such value as may, upon the testimony, seem to him just.

Aug. 14, 1885.

Aug. 28, 1885.

Same—Deduction of Nondutiable Charges.—Nondutiable charges should not be first deducted from gross value.

Mar. 1, 1888.

Same—Dutiable—Appeal to Secretary.—There can be no appeal from the decision of the appraiser to the Secretary of the Treasury as to dutiable value, and the latter can grant no relief.

Nov. 10, 1885.

CUSTOMS LAWS—Continued.

Value—Dutiable—Coverings. *See* Coverings, this title.

Same—Same. *See* Appraisement, this title.

Same—Finality.—The decision of Board of General Appraisers as to dutiable value is final. May 28, 1898.

Same—Same.—The action of the Board of General Appraisers as to dutiable value is final, even where less than invoice or entered value. July 19, 1898.

Same—Foreign Market. *See* Foreign Market Value, this title.

Same—Invoice.—The repealing section of the act of March 3, 1883, does not affect section 2900, R. S., and duty shall be assessed at less than the invoice value.

Apr. 25, 1883.

Same—Less Than Entered.—Decision of the court that the appraisement of the merchant appraisers below entered value is final and conclusive is considered erroneous. Oct. 7, 1885.

Same—Suits for. *See* Suits, this title.

Vessel—Arrival.—The arrival of a vessel at Honolulu from a through port is the arrival at a port of the United States within the customs laws. Aug. 15, 1903.

Same—Deputy Collector Interested in.—A deputy collector of customs is prohibited by section 2638, R. S., from owning or having any interest in tugs or other vessels. Dec. 11, 1909.

Same—Dispatch Yacht—Violation of Revenue.—Used for conveying correspondents and dispatches of New York Journal between Habana and Key West does not violate revenue, but not entitled to privilege of a yacht. Mar. 2, 1898.

Same.—Includes a steam dredge within the meaning of section 17, act June 26, 1881 (23 Stat., 57), providing for drawback on materials used in building a vessel. Jan. 14, 1909.

Same—Materials for Construction or Repair—Refund of Duties.—Refund of duties can not be made on cordage placed on American vessels to be used as exigencies require. Jan. 26, 1888.

Same—Proceeding to Subport.—A vessel may be permitted to proceed to a subport of entry after entry of the cargo and payment of duties at the port of entry of the district, in the same manner as in case of proceeding to a port of delivery, only under section 2772, R. S. Sept. 18, 1905.

Same—Taking on Coal—Entry.—Vessels in the foreign trade can not stop at a place outside of a port to take on bunker coal, and therefore the Secretary has no power to station a customs officer at such place to supervise the loading of the coal. June 13, 1905.

The prohibition against making entry of a vessel at a place other than at a port means in an enlarged sense the physical entry of the vessel into such place for the purpose of taking on or unloading goods. Ib.

The act of June 5, 1894 (28 Stats., 85), permitting the unlading of cargo before formal entry has no application to the loading of coal on a vessel outside of a port. Ib.

Same—Transferring Goods from One to Another.—Seizure should precede the libel of information; proceeding is not a criminal one.

(To Patterson.) Mar. 9, 1883.

Same—Warehouse.—Where goods are to be exported on importing vessel, such vessel may be considered a warehouse. Apr. 29, 1885.

War Vessels—Goods Brought in on by Officers. *See* Importations on War Vessels; Penalties, this title.

Warehouses—Authority of Collector.—Goods in warehouses are in possession of collector, and may be held until inspection had. Aug. 15, 1895.

Same—Bonded.—The warehouses of class 1 are bonded warehouses to which the goods mentioned in section 3000, R. S., may be transported.

Feb. 12, 1886.

CUSTOMS LAWS—Continued.

Warehouses—Bonded—For Cleaning and Sacking Oats.—Premises to be used for cleaning and sacking oats can not be bonded as a manufacturing warehouse under section 15 of the act of July 24, 1897 (30 Stat., 151), that operation not being a manufacture; nor under the act of March 24, 1874 (18 Stat., 24), which provides only for rice. Apr. 9, 1908.

Same—Same—Manufacturing.—For the cleaning, sorting, and grading of imported peas can not be established under section 23, act of August 5, 1909, as such manipulation is not a "manufacture." Mar. 15, 1910.

Same—Bonds. See Bonds, this title.

Same—Bottling Whisky.—A manufacturing bonded warehouse, for bottling and labeling whisky for exportation is not authorized. Jan. 9, 1894.

Same—Character of Goods.—Owner of private bonded warehouse has no option as to character of goods deposited; statutory exceptions. July 13, 1894.

Same—Different Goods in Different Parts.—Portions of buildings, other than cellars for liquors and bins for grain, may be bonded for the storage of other merchandise. Aug. 13, 1890.

Same—Discontinuance of.—It does not follow that because business is normal that a warehouse must be discontinued. Feb. 21, 1881.

Same—Entries—Protest and Appeal—Time. See Protest and Appeal, this title.

Same—Expense Transfer of Goods.—A private warehouseman and sureties may be required to obligate themselves for expense of removing goods in case discontinuance of warehouse. July 25, 1903.

Same—Goods in One Year—When Time Commences.—The year within which goods at an interior port may be taken from warehouse for consumption without incurring the penalty of section 2970, R. S., commences at the time the goods went into warehouse at the interior port and not when they arrived at the seaboard. Oct. 7, 1885.

Same—Goods in Over Three Years.—Such goods are not entitled to the privilege of withdrawal for exportation with benefit of drawback, and should be treated as abandoned. Mar. 17, 1892.

Same—Same—Suits on Bond.—Sales occurring five or six months or longer after the expiration of the three years from the date of the bonds, may not be unreasonable, and would not release the sureties. Sept. 9, 1910.

Same.—History of the warehouse system. (Brief.) Mar. 2, 1905.

Same—Humidor in—Acceptance of.—The installation of a humidor for the preservation of tobacco in the Government warehouse at Nashville, by an importer, is not permissible in view of section 3679, R. S., as amended March 3, 1905 (33 Stats., 1257), forbidding the acceptance of voluntary service for the Government in excess of that authorized by the law. Feb. 21, 1906.

Same—Kinds.—Three years' limitation under section 2971 does not apply to bonded manufacturing warehouses; distinction between "bonded" and "bonded manufacturing." Jan. 8, 1898.

Same—Lease—Time.—A base for a warehouse may be made for more than one year under section 2957, R. S. Aug. 6, 1895.

Same—Manufacturing—Formula.—Ingredients and name of manufactures should correspond with the formula. Can not prevent spurious compounds. Sug-gests proceedings. June 16, 1897.

Same—Same—Interior Port.—A bonded warehouse for the manufacture of medicines or preparations may be established at an interior port. June 22, 1897.

Same—Manufacture of Cocktails.—Establishing manufacturing bonded, for manufacture of cocktails permissible. Dec. 30, 1885.

CUSTOMS LAWS—Continued.

Warehouses—Other Uses.—Bonded bins should not be used for domestic grain.
Jan. 2, 1891.

Same—Part of Building.—Except for the purpose of storing certain goods the statute does not contemplate the bonding of less than the whole building.

Aug. 13, 1890.

Same—Same.—One room of a building if entirely separated from the rest of the building and accessible only from the street, may be bonded.

Dec. 19, 1890.

Same—Same.—Only the first floor of a building (when partly so used) may be bonded as private warehouse.

Apr. 18, 1902.

Same—Private—Bonded.—A part of a building if entirely shut off from other parts, may be bonded as a private warehouse.

Nov. 5, 1886.

Same—Same—Officer in Charge.—Under the law that such warehouse shall be placed in charge of a "proper officer of the customs," and an inspector may perform the duties.

Aug. 17, 1886.

Same—Same—Sole Use.—A private warehouse must be used entirely for storage.
(To Boutelle.)

Aug. 21, 1890.

Same—Pueblo, Colo.—Construction of the acts of 1882 and 1894, and section 2568, R. S.

Feb. 20, 1896.

Same—Removal of Coverings of Goods from.—Material to prepare articles for exportation may be removed from warehouses without payment of duty.

Mar. 18, 1890.

Same—Rewarehousing Goods a Second Time.—Reimported whisky, entered and removed to another district, and rewarehoused, can not be again withdrawn for transportation to the port of entry.

Dec. 10, 1891.

Same—Rewarehousing—Reimported Goods.—Goods withdrawn from bond after nearly three years, exported and then reimported by another, are not entitled to a renewal of the warehouse privilege.

Mar. 20, 1894.

Same—Salary of Storekeeper. See Storekeeper, this title.

Same—Smelting and Refining.—Under section 25, act of October 1, 1890.

Nov. 22, 1893.

Same—Smelting Ores.—Ore may be removed from a smelting warehouse to another for refining.

Dec. 22, 1890.

Same—Storage of Matches. See Matches, this title.

Same—Storage Charges. See Storage, this title.

Same—Title to Goods—Jurisdiction of Courts.—Merchandise in a warehouse is subject only to orders of United States courts.

Jan. 28, 1897.

Same—Transfer of Goods from One to Another.—Expense of removing goods from one warehouse to another at the instance of the Government on account of irregularity of the warehouseman can not be recovered from his surety.

Aug. 22, 1902.

Same—Transportation from, to a Port of Delivery.—Transportation of goods for consumption can not be made from a bonded warehouse to a port of delivery where they can not at first be rewarehoused.

Jan. 19, 1886.

Same—Use by Others than Proprietor.—Rights in manufacturing warehouse confined to bonding company or owner; only owner has right to manifest and export goods manufactured therein.

June 2, 1897.

Same—Vessel Importing.—Where goods are to be exported on importing vessel, such vessel may be considered a warehouse, and entry for warehouse and exportation made accordingly.

Apr. 29, 1885.

Same—Same—On High Seas.—Ship on high seas is not a warehouse.

June 16, 1885.

Same—What Duties on Withdrawal.—Goods in warehouse three years must pay duty at the rate provided at the time of importation.

Aug. 3, 1896.

CUSTOMS LAWS—Continued.

Warehouses—Who May Enter.—The statutes do not specially prohibit an insurance company's appraiser entering bonded stores, but the permission should be left to the discretion of the collector. Nov. 3, 1886.

Same—Withdrawals from.—Right to withdraw merchandise in absence of warehouse receipt. July 12, 1898.

Same—Same—For Exportation.—Unmanufactured imported material may be withdrawn from bonded manufacturers' warehouse without payment of duties for exportation. Feb. 9, 1903.

Same—Same—Lead Ores—Time.—Lead ores imported under section 29, act July 24, 1897, for smelting, must pay duty unless withdrawn within six months, even where restrained by garnishment proceedings. Feb. 7, 1899.

Same—Same—World's Fair Exhibits.—Only the foreign owner or their duly authorized and admitted agents should be recognized in the withdrawal for exportation of such goods. Nov. 18, 1893.

Warehouse Receipts—Consideration in Delivery of Goods.—The collector is not bound to recognize warehouse receipts in the delivery of goods, and in practice does not. Mar. 1, 1893.

Same—Negotiability of warehouse receipts in case of merchandise delivered from a bonded warehouse. July 12, 1898.

Same—Transfer of.—Approves proposed bill to limit transfer of warehouse receipts to "one and only one" transfer, except that a retransfer may be made to original owner. Dec. 5, 1903.

Washington—Port.—Now name of port instead of Georgetown. June 27, 1895.

Watchmen.—Civil service examination and pay of. Mar. 5, 1886.

Wearing Apparel.—Bicycles can not be classed as wearing apparel.

July 7, 1893.

Same.—What constitutes.

Oct. 29, 1886.

Same. *See also* Personal Effects, this title.

Wedding Present. *See* Free Importation, this title.

Weighers—Salary.—The salary of the weighers at New York may be fixed by the Secretary of the Treasury. Mar. 5, 1890.

Same—Same. Feb. 7, 1893.

Same—Assistants.—Employment and payment of assistant weighers at night.

July 9, 1890.

Aug. 11, 1890.

Weighing.—Time of weighing cigars.

June 8, 1891.

Same—Time of Weighing Merchandise withdrawn under section 50, act of October 1, 1890.

Dec. 19, 1890.

Weight—Ad valorem Duties. *See* Duties, this title.

Whisky.—Duty on whisky exported and returned to the United States.

May 20, 1885.

Same—Exportation and Reimportation.—Not in good faith. *See* Exportation, this title.

Same. *See also* Internal Revenue.

White Heron Plumage. *See* Smuggling, this title.

Withdrawals. *See* Exportation Warehouses, this title.

Witnesses—Before General Appraisers, payment of fees.

Jan. 12, 1894.

Wood.—As to classification of pulp wood. *See* Classification, this title.

Wooden Patterns. *See* Patterns for Machinery, this title.

Wool—Additional Duty on. *See* Additional Duty, this title.

Same—Reappraisement.—Advanced on reappraisement without packages before appraisers proceedings, irregular.

Aug. 6, 1886.

CUSTOMS LAWS—Continued.

Words and Phrases—Cigars and Cigarettes.—Cigars are "all rolls of tobacco, or any substitute therefor, wrapped with tobacco," while cigarettes are "rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco." Other distinctions and inclusions. Dec. 1, 1909.

Same.—"Clearance of a Vessel." June 13, 1905.

Same.—"Compromise." (Brief.) Oct. 3, 1907.

Same.—Constructive allowances. May 7, 1904.

Same.—Entry of a vessel. June 13, 1905.

Same.—Error of fact. (Brief.) Feb. 3, 1905.

Same—Fraud—Defined.—As used in the last sentence of section 4 of the anti-moiety act is not to be restricted in its signification so as to mean only intentional or willful deception, but is to be taken in a more comprehensive sense so as to embrace any illegal act or practice which may cause loss to customs revenue. Apr. 29, 1885.

Same—Same—Same.—Section 4, act of 1874, is to be taken comprehensively so as to embrace any illegal act or practice which may cause loss to the customs revenue. Apr. 29, 1885.

Same—Same.—Fraudulently, knowingly, intentionally, maliciously, and unlawfully. (Brief.) July 1, 1905.

Same.—"Fresh fish for immediate consumption." Sept. 7, 1886.

Same—Importation Defined.—It is necessary to constitute an importation for duties that there should be not merely an arrival within the limits of the United States and of a collection district, but an arrival within some port of entry. Dec. 6, 1884.

June 16, 1885.

Same—"Importer."—The word "importer" as used in section 3689, R. S., means a person who enters his goods at the customhouse for duties, whether or not they are subject to duty. (Brief.) Mar. 7, 1905.

Same—Intentionally. (Brief.) July 1, 1905.

Same—Knowingly. (Brief.) July 1, 1905.

Same—Maliciously. (Brief.) July 1, 1905.

Same—Manufacture.—"Cleaning and sacking oats" is not a manufacture.

Apr. 9, 1908.

Same—Same.—Cleaning, sorting, and grading peas is not a "manufacture."

Mar. 15, 1910.

Same—Same. Mar. 7, 1908.

Mar. 15, 1910.

Same—Same. See also Manufacture, this title.

Same—"Manufactured Article."—What constitutes a "manufactured article" within the meaning of the customs laws. (Brief.) Feb. 6, 1905.

Same—"Mistake of Fact" or "Error of Fact," as used in the act of March 3, 1875 (18 Stat., pt. 3, p. 409), means only an error or mistake of fact in consequence of which the importer failed to protest. (Brief.) Feb. 3, 1905.

Same—"Mitigation." (Brief.) Oct. 3, 1907.

Same—"Mitigate." (Brief.) Oct. 3, 1907.

Same—Models of Invention Defined. July 9, 1886.

Same—"Net Proceeds" are defined to mean the amount or sum left from the sale of goods after every charge is paid. "Proceeds" also defined.

May 31, 1906.

Same—"Philosophical Instruments"—Definition.—No definite rule can be adopted to determine the proper limitation of the term. The questions to be determined are, can the instrument be used, and was it imported solely for-acquiring, illustrating, and improving knowledge of inanimate nature or natural philosophy. May 7, 1885.

CUSTOMS LAWS—Continued.

Words and Phrases—"Philosophical Instruments." May 7, 1885.

Same—Philosophical and Scientific Instruments—Term Indefinite.

Mar. 3, 1903.

Same—Preparation.—Plug tobacco is not a "preparation."

Sept. 5, 1903.

Same—Probable Cause—Definition.—"Probable cause" does not mean evidence which would justify condemnation of the goods in the absence of any evidence on the part of the claimant, but means a seizure under circumstances which warrant suspicion. It refers to the trial and not the seizure, and the court is to judge of the "probable cause" and impose the burden of proof.

(Brief.) Feb. 2, 1905.

Same—"Remission."

(Brief.) Oct. 3, 1907.

Same—"Remit."

(Brief.) Oct. 3, 1907.

Same—Saddlery.

June 17, 1887.

Same—Smuggling.—Passing articles through customhouse "or submitting them to revenue officers for examination," means only in a practical way, and not clandestinely.

June 4, 1902.

Same—"Time of Entry."

(To U. S. Atty., S. Fla.) Oct. 12, 1881.

Same—Unlawfully.

(Brief.) July 1, 1905.

Works of Art.—For Carnegie Institute come under paragraph 702, and not 703, of the tariff act of 1897, and require bond. Sureties may be waived, but time of bond may not be limited.

May 2, 1898.

Same. See also Free Importations, this title.

Wrecked Goods—Disposition.—In case there is no proper person to enter wrecked goods they must be treated as unclaimed, or may be otherwise disposed of in salvage proceedings.

Aug. 30, 1886.

Same—Entry of Lumber. See Entry, this title.

Same. See also Merchandise; Storage, this title.

Wrecking Outfit—Canadian.—A wrecking outfit may be brought into the United States to be placed on a Canadian wrecking vessel.

May 11, 1894.

Yacht.—Appeal advised in case *Conqueror*.

Dec. 9, 1893.

Zinc. See Ore, this title.

DAMAGES.

Amount Where Consideration Placed in Bid by Other than Contractor.—Actual damages in this case can only be recovered. (To Aud. P. O.) Mar. 19, 1885.

Countercharge for Wastage.—A party who is required to furnish goods under a contract, and claims damages upon refusal of the other party to receive such goods, is to be charged with depreciation in the value of the goods where he allows wastage after the refusal.

Jan. 12, 1904.

Determination of.—A contract to finish work begun by a failing contractor determines the amount of damages sustained by the Government.

(Atty., N. J.) Apr. 30, 1904.

Differences in Contracts as Affecting Measure of.—A new provision in a second contract entered into upon default in the first would not be an "alteration" of the first, but might make the two contracts so different as to be useless as a measure of damages.

(To U. S. Atty., E. La.) Jan. 30, 1908.

Same.—A new clause in the second contract providing that no prior inspection, payment, or act of the Government should be construed as a waiver of its right to reject defective work or material does not make the second contract more burdensome than the first, as it does not operate a difference in the legal effect of the two instruments.

Ib.

Fines Recoverable as Damages.—A fine for acts constituting breaches of a bond can not be included in a suit on the bond for damages.

(To Atty. Gen.) Apr. 1, 1909.

DAMAGES—Continued.

Liability of Contractor to Indemnify Government on Account of Delay.—It is considered that a contractor who undertook to deliver coal to the Government "for immediate use" for shipment to the Philippines, but did not do so until three weeks after it was ordered, is liable over for damages recovered against the United States for detention of the carrier ship.

(To U. S. Atty., S. N. Y.) Apr. 30, 1907.

Liquidated Damages and Penalty.—Distinction.

May 4, 1894.

(To Perry.) Aug. 6, 1895.

Same—Conclusiveness.—The fact that the parties have in their contract declared that the sum named is liquidated damages and not a penalty, is not conclusive.

Nov. 14, 1910

Same—Defined—Remission.—Where the carrying out of the contract was delayed by additional work authorized by the Government, and there was no damage sustained, the Secretary may waive the penalty.

Feb. 5, 1894.

Same—District of Columbia.—Where the contract expressly declares the damages to be fixed and settled they shall be treated as liquidated.

(Brief.) Dec. 17, 1910.

Same—Supply Contracts.—It would seem that Congress did not consider a provision for liquidated damages necessary in the case of proposals for Army and Navy supplies.

Nov. 14, 1910.

Same. *See also* Contracts; Remission.

Measure of.—The measure of damages in the Behan case (110 U. S., 338), which by act of February 17, 1903 (32 Stat., 1612), was made applicable to the Parish ice case, is the common rule, namely, that a party who has provided goods required by his contract, which the other party unlawfully refuses to accept, shall be reimbursed his outlay and expenses and the loss of direct profits which he would have made, less the value of the goods on hand at the time of the breach.

Jan. 12, 1904.

Prospective Profits.—Prospective profits can not be taken into account by the Government in paying damages for sinking a schooner.

Sept. 22, 1887.

Removal of Private Buildings from Government Land.—The Secretary of the Treasury would not be justified in recommending to Congress appropriation to pay occupants for buildings removed from ground which had been reserved to prevent smuggling at Nogales.

Mar. 2, 1899.

Unliquidated—Jurisdiction of Accounting Officers of claims for unliquidated damages. *See* Accounting Officers.

Same—Withholding Payment to Contractor on Account of.—Payment to a contractor should not be withheld for unliquidated damages.

Oct. 17, 1889.

DEBTS DUE THE UNITED STATES.

Application of Debtors' Assets.—It is suggested that under section 3466, R. S., proceedings may be had against persons indebted to a cigar manufacturer who is in default for taxes.

(To U. S. Atty., E. Pa.) May 11, 1899.

Checks in Payment of Government Dues.—A concurrent resolution of Congress recommending payments by checks of dues to and from the United States would not operate as an amendment or repeal of section 3473, R. S., requiring payment of duties in coin, etc.

(Brief.) Feb. 1, 1908.

Collection.—No necessity for legislation authorizing Secretary of the Treasury to contract for collection.

Mar. 7, 1900.

Commission for Collecting.—There is no authority to pay commissions for collecting claims of the Government, except as provided by section 3755, R. S.

May 25, 1881.

DEBTS DUE THE UNITED STATES—Continued.

Compromise and Collection.—There is existing law amply sufficient to settle claims, including judgments, in favor of the United States by compromise (secs. 409 and 3469, R. S.), and also to appoint assistant attorneys to collect such outstanding claims (sec. 363, R. S.). (To Atty. Gen.) Jan. 30, 1905.

Set-off.—The United States can not hold or set off an appropriation in favor of a decedent's administrator, in order to satisfy a judgment against a distributee of decedent; and such distributee might assign his interest. Probably a lien might be obtained by garnishment. Mar. 2, 1905.

See also Assignments; Claims; Judgments; Lands; Pensions; Remission.

DEBTS OF DECEDENTS.

Payment of Pension Without Administration.—Where the estate of a deceased soldier is not sufficient for administration, and judgment has been rendered against one of his adult children for his funeral expenses, the quarterly pension then due said soldier may be paid to such child, provided the latter has also paid the physician's bill. Oct. 23, 1907.

DECISIONS.

Reopening decisions of executive officers. *See* Executive Departments; Opinions.

DECISIONS OF A PREDECESSOR. *See* Executive Departments.

DECREE.

Interest on judgment or decree for costs. *See* Interest.

DEEDS.

To Purchaser of Public Building. *See* Public Buildings; Lands.

DEEDS OF TRUST. *See* Trust Deeds and Mortgages.

DEFACING COIN. *See* Coin.

DEFINITION. *See* Words and Phrases.

DELEGATION OF AUTHORITY.

By Secretary of the Treasury to an Assistant Secretary. *See* Secretary of the Treasury.

Authority to delegate power to approve vouchers for expenditures in the Treasury Department. *See* Treasury Department.

See also Public Officers and Employees.

DEMAND.

In case fraudulent indorsement. *See* Bills and Notes.

DEMURRER. *See* Appeal and Error.

DEPARTMENT. *See* Executive Departments.

DEPOSITARIES OF PUBLIC MONEYS.

Rendering statements to the Secretary of the Treasury. *See* Accounts.

See also Designated Depositaries; Public Moneys.

DEPOSIT OF PUBLIC MONEYS. *See* Public Moneys.

DEPOSIT OF PUBLIC MONEY WITH STATES. *See* Public Moneys.

DEPUTY. *See also* Title of Principal; Public Officers and Employees.

DEPUTY COMPTROLLER OF THE CURRENCY.

Disqualification of a Deputy Comptroller of the Currency Through Wife's Ownership of National-Bank Stock. (Brief.) July 21, 1908.

DERELICTS. *See* Found; Navigation; Wreckage; Wrecks.

DESCRIPTION. *See* Lands.

DESERTION. *See* Revenue-Cutter Service.

DESIGNATED DEPOSITARIES.

Depositing Revenues in Cuba and Porto Rico.—The Secretary of the Treasury has no authority to designate United States depositaries for the taxes, duties, etc., collected in Cuba and Porto Rico, such funds not belonging to the United States, but the Secretary of War so designates. Feb. 28, 1899.

Liability for Checks Issued Fraudulently by Disbursing Officer.—The United States is entitled to recover from a depository bank the amount of checks issued fraudulently by a disbursing officer, and for which the bank has been allowed credit by the Government. (To U. S. Atty., W. Wash.) Feb. 24, 1910.

See also Public Moneys.

DESIGNS. *See* Trade-Marks.

DESTRUCTION OF BONDS. *See* Bonds of the United States.

DESTRUCTION OF OLD PAPERS. *See* Executive Departments.

DETAIL. *See* Public Officers and Employees.

DEVISE.

Carrying out a bequest to a public officer. *See* Public Officers and Employees.

DIAMONDS.

Records of importations. *See* Customs Laws.

DIES.

Private Revenue Stamps. *See* Internal Revenue.

DIRECTORS. *See* Corporations; National Banks.

DIRECT TAXES.

Adjustment of Claims.—Secretary should adjust claims in accordance with decisions Court of Claims. Aug. 17, 1887.

Claim—Reopening.—Secretary can not reopen a direct tax case that has been settled in Court of Claims. June 11, 1886.

Payment of Surplus proceeds of sale to claimants. Dec. 10, 1885.

May 11, 1886.

Apr. 2, 1887.

June 25, 1887.

Power of Commissioner over Refunds.—The Commissioner of Internal Revenue has no jurisdiction over claims for refund of direct taxes, that power resting in the Secretary of the Treasury. Sept. 29, 1887.

Power of Secretary to Refund.—Section 4, joint resolution February 25, 1867, authorizing the Secretary of the Treasury to refund direct taxes has been reenacted in section 3689, R. S., and the Secretary may ascertain the facts in any manner he may deem proper. Sept. 29, 1887.

Refund.—A purchaser of lands sold on account of direct taxes who has been ejected in accordance with a decision of a State court is entitled to a refund of the purchase money. June 17, 1887.

See also Taxation.

DISALLOWANCE BY ACCOUNTING OFFICER. *See* Accounting.

DISBARMENT. *See* Attorneys.

DISBURSEMENTS. *See* Finance; Payments.

DISBURSING OFFICERS AND AGENTS.

Accounts of disbursing officers. *See* Accounts.

Appointment.—Citing laws under which disbursing agents are appointed.

(Brief.) Dec. 20, 1905.

Army Officer.—Compensation of army officer for disbursing money in construction of public building. Aug. 27, 1889.

DISBURSING OFFICERS AND AGENTS—Continued.

Board of Control, Rock Creek Park.—The board of control, Rock Creek Park, is not an "office" of the United States within section 3614, R. S., providing for employment and bond of disbursing agent. Aug. 8, 1903.

Bond—Giving Bond.—An assistant paymaster, United States Navy, detailed as special disbursing agent on a United States Fish Commission vessel is not required to give bond as such agent. July 28, 1908.

Same—Surrender of.—The principal on a bond as disbursing agent having declined to serve, and the money advanced to his credit returned to the Treasury, his bond may be surrendered to him. Aug. 1, 1907.

Deposit of Funds.—A disbursing agent in a place where there is a subtreasury can not be authorized to deposit moneys intrusted to him in a national bank depository. Jan. 17, 1910.

Deposit of Funds in National Banks. *See* National Banks.

Disbursing Clerk—Additional Duties.—Disbursing clerk of Treasury can not under his bond disburse salaries, etc., for Civil Service Commission. May 7, 1903.

Funds—Depositing in National Bank Depositories. *See* Public Moneys.

Same—Places of Deposit.—The deposit of public funds by disbursing officers in national bank depositories in cities where there is a Treasurer or assistant treasurer of the United States is not authorized. Oct. 14, 1910.

Oct. 21, 1910.

Liability of Banks for checks issued fraudulently by. *See* Designated Depositories.

Liability of Disbursing Officers and Banks upon Checks Fraudulently Prepared and Indorsed by Subordinate Government Clerks.

(Brief.) Feb. 15, 1908.

Payment of Checks of Disbursing Officers.

(Brief.) Feb. 7, 1908.

Payment of Costs on Dismissal of Suits Against. *See* Suits.

Pay of Assistant Disbursing Clerks.—It would not be in conflict with section 176, R. S., to submit in the estimates \$200 additional to clerks designated pay clerks to cover the cost of their bond. Dec. 2, 1910.

Postmaster Disbursing Rent.—A postmaster is an agent of the Government in paying or receiving rent, and liable on his bond is liable therefor.

(To U. S. Atty., Colo.) Nov. 26, 1901.

Public Building Appropriation—Collector of Customs Disbursing.—Collector of customs without designation would act as disbursing officer for construction of public buildings; other officers may be designated, and at place where there is no collector, a citizen; may be required to give special bond.

Oct. 17, 1901.

Same—Same.—The collector at the port of New York is not entitled to extra compensation for the disbursement of moneys for the erection of public buildings, section 3657, R. S., being repealed by the act of June 22, 1874 (18 Stat., 186).

A designation under section 255, R. S., to disburse such funds would not make him an officer of the United States in his capacity as disbursing officer.

Dec. 15, 1904.

Same—Departmental Officer Disbursing—Extra Compensation.—It is strongly believed that a departmental disbursing officer is not entitled to extra compensation for disbursing an appropriation for a public building.

Apr. 20, 1895.

Same—Disbursing Appropriation for Customhouse.—Where the disbursing clerk of the Treasury disbursed the appropriation for the St. Louis customhouse in 1873, he is under the act of 1882 (22 Stat., 306) entitled to compensation therefor.

July 16, 1884.

DISBURSING OFFICERS AND AGENTS—Continued.

Public Building Appropriation—State, War, and Navy Department Building.—General Casey is entitled to compensation for disbursing such appropriation.

Aug. 27, 1889.

Same—Postmaster Disbursing.—In the construction of customhouses, court-houses, post offices, and marine hospitals, a collector of customs must act as disbursing officer if there is one at the place of construction; if not, a postmaster or other person may be appointed under section 3614, R. S.

July 10, 1882.

Reinstatement to Render Accounts and Sign Papers.—There is no necessity to reinstate a disbursing agent for a short period to enable him to render accounts and sign papers, and it might disturb the liability of his sureties.

Sept. 7, 1885.

Special Fiscal Agent.—A proper designation for an agent acting as disbursing and receiving agent would be "special fiscal agent."

Dec. 22, 1906.

Title of Disbursing Clerk Changed—Status of Bond.—Where Congress added "chief" to a disbursing clerk's designation, without change of duties, a new bond is not required, but it is suggested that the sureties agree to continue their liability.

Jan. 20, 1909.

DISCHARGE.

Immunity of Clerks from, on Account of Testimony. See Public Officers and Employees.

DISCRIMINATION IN RATES.

Telephone Rates—State Laws.—State law prohibiting discrimination in rates does not apply to telephone service furnished the Government in the State of Washington.

Nov. 12, 1910.

DISEASE. See Animals; Public Health and Marine-Hospital Service; Quarantine.

DISEASES. See Contagious Diseases.

DISTILLED SPIRITS. See Internal Revenue.

DISTILLERY.

Suit Against.—After compromise accepted, suit can not be brought against.

Mar. 20, 1886.

DISTINCTIVE PAPER. See Paper.

DISTRESS.

"Due Process of Law."—The taking of a surety's property through distress is not without "due process of law." (To U. S. Atty., M. Tenn.)

Apr. 21, 1908.

Effect of Satisfaction of Distress Warrant Upon Criminal Prosecution.—The satisfaction of a distress warrant issued to collect the amount embezzled by a public officer would not affect the power of the court to fine the delinquent for embezzlement under section 5488, R. S.

(To U. S. Atty., M. Tenn.)

Apr. 10, 1909.

Same.—In view of sections 5490-5492, R. S., the imposition of a fine equal to the sum embezzled by any officer named therein can not be avoided, although the indebtedness should be paid on distress.

(To Atty. Gen.)

Apr. 13, 1909.

History of.—History in relation to warrants of distress; exercise of power by the Solicitor of the Treasury not advisable.

Sept. 3, 1897.

Imprisonment Under a Distress Warrant.—It does not appear that there is any statute or decision of the courts fixing the period of imprisonment under a distress warrant issued by this office.

(To U. S. Atty., M. Tenn.)

Aug. 5, 1908.

Jeopardy. See Jeopardy.

Right of the Government to Issue a Distress Warrant under Section 3625, R. S., after Officer's Term has Expired.

(Brief.)

Apr. 21, 1908.

Satisfaction and Defense.—A distress warrant would not be satisfied by conviction of the delinquent officer of embezzlement and payment of his fine, nor would a satisfaction of the distress warrant be available as a defense on the trial for embezzlement.

(To U. S. Atty., M. Tenn.)

Oct. 8, 1908.

See also Claims; Constitution; Postal Service; Practice.

DISTRICT. *See* Words and Phrases.

DISTRICT ATTORNEYS. *See* United States District Attorneys.

DISTRICT ATTORNEYS' REPORTS. *See* Solicitor of the Treasury.

DISTRICT BONDS. *See* Bonds—Municipal.

DISTRICT COURT. *See* Practice.

DISTRICT OF COLUMBIA.

"A State or Parts of a State" includes the District of Columbia. June 10, 1908.

Free Importations for Use of.—A book for the water department of the District of Columbia, not being for the "use of the United States, or an academy, school, etc.," can not be imported free of duty. June 27, 1910.

Register of Wills.—As the United States is interested in collection of fees, United States attorney should defend. (To U. S. Atty., D. C.) June 8, 1901.

DIVISIONS IN THE TREASURY. *See* Treasury Department.

DOCKAGE. *See* Vessels.

DOCKS.

As to recording conveyances of dock property. *See* Customs—Recording of vessels.

DOCUMENTS. *See* Public Documents.

DONATION. *See* Words and Phrases.

DRAFTS.

Notice to Indorser.—When not necessary. Sept. 2, 1896.

Treasury—Garnishment.—A Treasury draft is not subject to garnishment process. Feb. 15, 1886.

See also Attorneys; Bills and Notes; Claims; Money.

DRAWINGS AND SPECIFICATIONS.

Interpreting. *See* Contracts, Arbitrator. (To U. S. Atty., D. C.) Aug. 9, 1910.

DREDGE.

"Vessel" includes a steam dredge. Jan. 14, 1909.

DROUTH.

As a Defense. *See* Act of God.

DRUGS.

Withholding or destroying infected virus. *See* Public Health and Marine-Hospital Service.

DUEBILLS.

Circulating as Money—Payable in Merchandise. *See* Counterfeiting; Money; Trade Checks.

DUE PROCESS OF LAW.

Procedure by Distress.—The taking of a surety's property through distress is not without "due process of law." (To U. S. Atty., M. Tenn.) Apr. 21, 1908.

DURESS.

Defense of Payment under.—A payment by a receiver of public moneys to a Confederate State, to be a defense, must have been compelled by actual impending force; and this will not be a defense if through want of promptness the money was in his hands. (To U. S. Atty., E. La.) June 24, 1881.

DUTIES. *See* Customs Laws; Internal Revenue.

EASEMENTS. *See* Lands; Right of Way.

EIGHT-HOUR LAW.

Attendants in Marine Hospital.—The eight-hour law of 1892 applies to laborers and mechanics employed by the Government upon public works, and not to clerks, employees, or attendants in such works. Aug. 25, 1892.

EIGHT-HOUR LAW—Continued.

Compensation for Overtime.—Assuming that a watchman in an assay office is a "laborer" within the "eight-hour laws," he is not entitled to extra compensation for overtime. Under such laws there is no contract between the Government and its laborers that eight hours shall constitute a day's work, but rather a direction by the Government to its agents, and under the act of August 1, 1892 (27 Stat., 340), prohibiting the employment of a laborer more than eight hours a day, compensation for overtime would be unlawful whether or not there was a contract therefor. *See* section 3738, R. S.

(To Director of the Mint.) Dec. 7, 1904.

Employees of Contractor furnishing telegraph poles, not subject. Aug. 12, 1892.

Extension to Subcontractors.—Proposed legislation to extend to subcontractors and provide penalty, not advisable. Mar. 8, 1898.

Fireman in Public Building.—Fireman in United States building at Richmond, Va., who has worked beyond the legal day has a cause of action.

(To Mr. White.) Oct. 29, 1897.

Foreman, Clerk, and Inspectors on Post-office Building in Washington.—The foreman and inspectors being employed because they are mechanics are within the eight-hour law, but the clerk is not. Dec. 7, 1892.

Government Exhibit at World's Fair.—The eight-hour law is not applicable to the "preparation of said Government exhibit." Nov. 2, 1892.

In Hawaii.—The eight-hour law of the United States is in force in Hawaii, under section 5 of act providing for the government of that Territory. Dec. 11, 1903.

Provision in Contracts.—Laws limiting the hours of labor need not be inserted in contracts. (To Cobb.) Feb. 17, 1898.

Laborers prosecuting work of failing contractors. Aug. 15, 1892.

Lighthouse Depot.—As it is impracticable to employ more than one man to take care of the boilers and machinery, he is within the exception of said law.

June 28, 1893.

Lighthouse Keepers and Firemen.—Such employees not having anything to do with the construction of public works, do not come within the law.

Nov. 17, 1892.

Statutes and Orders.—Stating the statutes and Executive orders in relation to the eight-hour law applicable to contracts for public works under the control of the Treasury Department. (To the President.) Dec. 7, 1906.

Subcontractor—Stone for Building.—A subcontractor having stone for a public building cut at his yard is subject to the eight-hour law. July 22, 1898.

Work Outside of Building Site—Subcontractors and Material Men.—One who under a subcontract cuts the stone for a public building outside of the site, is a subcontractor and subject to the eight-hour law. Subcontractor and material men distinguished. Apr. 28, 1910.

EJECTMENT.

Against Government Officers—Amenability of United States.—Ejectment proceedings may be maintained against Government officers, but any judgment rendered thereunder would be in nowise conclusive upon the United States.

(U. S. Atty., Ind.) Apr. 17, 1906.

Defending ejectment suit against Government officer. *See* United States.

Dec. 4, 1903.

Government Officers Subject to—Effect on Government.—Ejectment proceedings may be maintained against Government officers, but any judgment rendered thereunder would be in nowise conclusive upon the United States.

(Brief.) Jan. 6, 1905.

ELECTION OF REMEDIES.

Civil and Criminal Remedies—Sureties.—The Government is never put to an election between its civil and criminal remedies, and sureties could not force an election because they could not be proceeded against criminally.

(To U. S. Atty., M. Tenn.) Apr. 21, 1908.

Forfeiture Proceedings.—When the Government has an election of remedies to forfeit fraudulently imported goods the title of one innocently purchasing before such election will be protected. (To U. S. Atty., W. N. Y.) Mar. 28, 1908.

ELECTRIC LIGHTING. See Supplies and Services.**EMBEZZLEMENT.**

Amount of Fine to be Imposed.—In view of sections 5490-5492, R. S., the imposition of a fine equal to the sum embezzled by the officers named therein can not be avoided, although the indebtedness should be paid on distress.

(To Atty. Gen.) Apr. 13, 1909.

Effect of Conviction on Distress Warrant.—A distress warrant would not be satisfied by conviction of the delinquent officer of embezzlement and payment of his fine; nor would a satisfaction of the distress warrant be available as a defense on the trial for embezzlement.

(To U. S. Atty., M. Tenn.) Oct. 8, 1908.

Effect of Satisfaction of a Distress Warrant Upon Criminal Prosecution.—The satisfaction of a distress warrant issued to collect the amount embezzled by a public officer would not affect the power of the court to fine the delinquent for embezzlement under section 5488, R. S.

(To U. S. Atty., M. Tenn.) Apr. 10, 1909.

Jeopardy. See Jeopardy.

Presumption of Conversion.—The fact that a customs clerk failed to turn over for six months or more some of the moneys received by him in payment of duties on mail importations, and could not promptly produce them upon demand, would in law raise a presumption of conversion, and on the trial of such clerk for embezzlement under the act of March 3, 1875 (18 Stat., 479), it was misleading for the judge to charge that the jury must be satisfied that the defendant "fraudulently" converted the moneys. Nov. 16, 1905.

EMINENT DOMAIN.

Condemnation of Land to Prevent Smuggling.—A strip of land for patrol purposes along the boundary between the United States and Mexico can not be condemned without authority of Congress. Feb. 6, 1909.

Condemnation of Property.—The United States has ample power to condemn property when needed for public purposes, irrespective of State laws.

June 24, 1880.

Life-Saving Station Sites.—The Government has the right to condemn property for the Life-Saving Service, and proceedings should be brought in the circuit courts of the United States.

(To U. S. Atty., N. J.) Sept. 11, 1896.

(To U. S. Atty., N. J.) Sept. 19, 1896.

Navigable Waters.—Under the constitutional power "to regulate commerce" the United States may erect a life-saving station in navigable waters, without regard to State or individual ownership of the lands covered by those waters, but where the title to such lands is in the State and the law thereof provides a conveyance to the United States in such a case, it is advisable for the department to comply therewith. July 7, 1904.

Right of State over United States.—Lands held by the General Government for specified and national purposes are not subject to the right of eminent domain on the part of a State or municipality. (Brief.) Jan. 3, 1905.

EMINENT DOMAIN—Continued.

Right of State over United States.—This applies to the batture in front of the marine hospital at New Orleans for the purpose of constructing a street and railroad. Quaere: Would it apply if the public safety required a taking for levee purposes? (Brief.) Jan. 3, 1905.

Right of the United States to Condemn State or Municipal Property for Public Use. (Brief.) Jan. 24, 1907.

EMPLOYEE. See Public Officers and Employees.

EMPLOYMENT.

Assistant to District Attorney. See United States District Attorneys.

Jan. 22, 1885.

ENCROACHMENT.

Chicago—Lake Front.—Encroachments on by railroad company. Feb. 1, 1886.
Mar. 22, 1886.

Apr. 9, 1886.

New Orleans—Marine-Hospital Property.—Encroachment on batture in front of Government property. June 24, 1892.

On Private Property by the Government.—The question of encroachment on private land by the Lighthouse Establishment on Whitehead Island, Me., might properly be submitted to the court. Jan. 30, 1899.

See also Public Buildings; Public Grounds and Reservations.

ESCHEAT.

Definition.—An escheat is a mere accidental devolution of the ownership of property. Sept. 26, 1908.

Escheating unclaimed moneys in the registries of United States courts. See Moneys.

Estate of an American Citizen Dying in China.—The proceeds of the estate of an American citizen dying in China do not escheat to the United States, but should be paid into the Treasury and held in trust in accordance with section 1709, R. S. Sept. 26, 1908.

Right of the Government to Unclaimed Moneys in the Registry of a United States Court. (Brief.) Nov. 1, 1907.

See also United States.

ESTATES.

Suits against, after expiration of time for filing claims. See Suits.

Escheat. See Escheat.

ESTOPPEL.

Acquittal on Charge of "Smuggling" as a Bar to Forfeiture.—The fact that a judgment for "smuggling" under sections 2685 and 3082, R. S., is a bar to a proceeding to forfeit the goods under the last-named section is not so much upon the ground of "twice in jeopardy" as it is that the issues are the same and can not be raised the second time.

(To U. S. Atty., W. Tex.) Dec. 23, 1907.

EVIDENCE.

Admissibility—Official Letters.—Reference to cases where letters of officials and ex-officials were received and refused as evidence.

(U. S. Atty., M. Tenn.) Oct. 19, 1882.

Same—Parol.—Parol evidence is inadmissible to show an understanding between the parties at the time of the execution of a bond different from that which the law attaches to such instruments. (Brief.) Apr. 15, 1905.

Same—Stenographic Notes.—Admissibility in criminal trial of stenographic notes of evidence in former trial, where witness is absent by prisoner's procurement. June 6, 1895.

Aliunde.—In a suit against sureties based on a judgment against the principal, evidence aliunde should be admissible to show that the judgment embraced items covered by a particular bond. (Atty., Ariz.) Apr. 22, 1904.

EVIDENCE—Continued.

Authentication of Letters Testamentary and Administration.—In payments by the Government to executors and administrators, certificates of their appointment in conformity with the State laws should be sufficient. Aug. 22, 1885.

Burden of Proof.—In a suit against a collector to recover duties alleged to have been unlawfully exacted, the burden of proof is on the plaintiff.

(To U. S. Atty., E. La.) Feb. 24, 1881.

Certificate of Assistant Register to Transcripts.—Transcripts should be certified by the register or acting register, not assistant register.

(To 2d Comp.) Dec. 30, 1881.

Certificate of Auditor for Post Office Department—Seal.—Under change of title of the office the present seal would probably be valid, but to avoid any technical question the seal should be changed and the title of the auditor should also conform to the act. Oct. 6, 1894.

Certification of Bond.—Certification of postmaster's bond under section 889, R. S., by Auditor for Post Office Department, for use in suit to recover for improper payment of salary, held proper. (Atty., W. N. Y.) Mar. 12, 1904.

(Atty., W. N. Y.) Mar. 23, 1904.

Same.—Certification of postmaster's bond under section 889, R. S., is sufficient for use in suit for amount of registered letter stolen through neglect of postmaster. (Atty., Ariz.) Apr. 9, 1904.

Certification—Treasury Transcript by the Auditor for the Post Office Department.—No question has been raised in litigation as to availability of transcript so certified. (To U. S. Atty., Iowa.) Sept. 27, 1881.

(To U. S. Atty., Del.) May 26, 1886.

(To Aud. P. O.) June 2, 1886.

Same—Same—By Auditor.—Doubts whether a transcript from the second auditor in case of an overpayment would be admissible evidence, as section 886, R. S., does not provide for such cases. (To 2d Comptroller.) July 12, 1882.

Same—Same—By the Auditor for the Post Office Department.—The terms "sixth auditor" and "auditor of the Treasury for the Post Office Department" are identical. (To U. S. Atty., Del.) May 26, 1886.

(To Aud. Post Office.) June 2, 1886.

Same—Same.—Made prior to act of July 31, 1894, should be certified under section 886, R. S., and not under section 17 of said act. Oct. 9, 1894.

Same—Same.—Whether transcript should be certified under section 886, R. S., as amended, or under section 882.

(To U. S. Atty., Mass., and Secretary.) May 11, 1895.

Same—Same—Section 889, Revised Statutes.—Construction of.

(To Brooks.) Jan. 4, 1897.

Certified Copy of Official Bond.—It is sufficient if copies of such bonds are certified under section 882, R. S., although it is proper to annex them to transcripts certified under 886, R. S. (To U. S. Atty., N. Miss.) Nov. 2, 1881.

Checks in Court.—Checks in the Howgate case should not be delivered to the court, but defendant may inspect them while in the possession of the district attorney. (To U. S. Atty., D. C.) Feb. 1, 1895.

Contract—Letters.—Letters written by the parties prior to a contract, and explanatory thereof, are admissible as part of the contract itself. Rule of exclusion applies only to statements not in writing. Mar. 23, 1904.

Copies of Papers in Departments.—Copies of affidavits in case of an award to a detector and seizer should not be given to a person who is objecting to such award, but may be furnished upon an order of court. June 23, 1910.

Customs and Internal-Revenue Cases.—What records and papers of importer, manufacturer, etc., Government may use in suits. Mar. 14, 1910.

EVIDENCE—Continued.

Customs Cases—Oral.—Doubts if oral testimony can be offered on trial under section 15, customs administration act, without intervention of appraiser.

Mar. 6, 1896.

Delivery of Stolen Stamps to Court.—The Secret Service agent may place stolen postage recovered by him in court to abide order thereof. Dec. 4, 1894.

Embezzlement by Postmaster.—Certified copies of demand upon and refusal of postmaster to pay drafts are prima facie evidence of embezzlement. Transcripts under sections 886, 887, and 889, R. S., discussed.

(To Asst. U. S. Atty., Minn.) Apr. 25, 1882.

(To Sixth Auditor.) May 26, 1882.

(To U. S. Atty., Iowa.) Sept. 27, 1881.

(To U. S. Atty., Del.) May 26, 1886.

(To Aud. P. O.) June 2, 1886.

Indian Accounts Certified by Register of the Treasury.—Such accounts would seem to come within the cognizance as to certification of the register.

(To 2d Comptroller.) Dec. 30, 1881.

Mail Contracts—Evidence of Default.—Transcripts are not evidence that contract was unfulfilled, that a new contract was made, or that the Government suffered damage. Witnesses are necessary. (To Aud. P. O.) Nov. 16, 1881.

Original Papers on Defendant's Order.—The defendant is not entitled to original public papers. (To U. S. Atty., M. Pa.) July 20, 1901.

Private Papers—Admissibility.—Private invoices should be admitted in evidence to show fraud. May 21, 1895.

Production by Defendant of Incriminating.—Defendant's books can not be inspected if it would render him liable to penalty, nor can they be examined "before trial." (To Secy. and Atty., N. J.) May 1, 1896.

Apr. 4, 1899.

Public Officer and Records.—Right to require a head of a department to testify or produce official papers. (Brief.) Jan. 8, 1908.

Same.—A Government officer is not compelled to obey on order of the court, either in a criminal or civil case, to produce papers when, in his opinion, it would not be compatible with the public interest to produce them.

Mar. 23, 1908.

Same.—A Government officer is bound to appear as a witness in answer to a subpoena, unless excused, but can not be compelled to testify or produce papers in relation to official matters. (Comp. Cur.) Oct. 20, 1908.

Public Records—Defendant's Right to.—The defendant is not entitled to copies of correspondence of a confidential nature. (To Reese.) Jan. 8, 1902.

Same—For use in Private Suit.—Affidavits of an importer filed with the Government should not be given for use in a private suit. Feb. 18, 1888.

Same—Production.—A Government officer can not be compelled to testify on subpoena duces tecum if prejudicial to public interests. Sept. 19, 1889.

(To Comp. Currency.) Feb. 21, 1902.

Secretary of the Treasury as a Witness. See Witness.

Statement of Account—Claim for Damages.—"Statement of account" under section 889, R. S., is prima facie evidence; would not embrace a claim for damages for failure to carry mails. Apr. 17, 1902.

Sureties Signing Bond Through Fraud.—The sureties on a postal bond on which suit has been brought in Virginia can not show that they were induced by fraud of their principal to sign such bond, unless they can also show that plaintiff's officers had knowledge of such fraud. (To U. S. Atty., Wn. Va.) Mar. 11, 1907.

EVIDENCE—Continued.

Treasury Transcripts—Indian Trust Funds.—A transcript showing receipt of moneys of the United States by an Indian agent is *prima facie* evidence, but as to moneys of the Indians is probably not.

(To U. S. Atty., E. Okla.) Feb. 15, 1910.

Same—Prima Facie.—Treasury transcripts are made *prima facie* evidence by section 886, R. S., and no credit should be admitted upon trial unless previously presented to the accounting officers, or on vouchers not before in defendant's possession, or on account of absence from the country or unavoidable accident. Section 951, R. S.

(To U. S. Atty., N. N. Y.) May 18, 1907.

Verbal Understanding.—Contemporaneous verbal understanding not admissible.

(To Secy. of the Interior.) Jan. 6, 1900.

EXCISE. See Internal Revenue.

EXECUTIONS. See Judgments; Lands.

EXECUTIVE DEPARTMENTS.

Accounting Officers Requiring Reasons for Emergency Purchases. See Accounting Officers.

Authority for Purchases.—Authority for purchases from contingent fund must be by head of department; may afterwards approve; delegated authority must be in writing.

July 26, 1895.

Authority of Congressional Committees to Require Attendance Departmental Witnesses.—A congressional committee has authority to send for "Treasury persons and papers," in view of sections 101, 102, and 248, R. S.

Nov. 26, 1909.

Chief Clerk—Captain of the Watch.—The Secretary of the Treasury has absolute control over these officers, and may devolve upon the chief clerk the duty of supervising the captain of the watch.

Mar. 19, 1910.

Commissioner of Pensions—Authority.—The Commissioner of Pensions is not the head of a department clothed with authority to make appointments of officers of the United States.

May 17, 1897.

Costs in Suit against Head of Department.—As to court rendering judgment for costs against a head of a department in a Government suit. (See Costs.)

Decisions—Binding Force.—It is well settled that the final decision of a head of a department is binding on his successors, subject to discovery of errors of calculation or the production of new material evidence. (Brief.)

Jan. 13, 1905.

Same—Same.—The decision of a head of a department is binding upon his successors, unless new and material facts are involved. (Citing opinions of the Attorneys General.)

(Brief.) Apr. 18, 1905.

Decisions of Predecessor.—The right of an incumbent to review a predecessor's decisions extends to mistakes in matters of fact arising from errors of calculation and to cases where material evidence is afterwards discovered.

Oct. 29, 1885.

Same—Reconsideration.—The Solicitor will not reconsider an offer of compromise rejected by his predecessor where no new facts are presented.

(To Barnes.) Feb. 7, 1880.

Same—Same.—A claim for refund of direct taxes should not be reconsidered by a succeeding Secretary where no error in calculation is claimed or new evidence submitted.

May 11, 1886.

Same—Same.—A head of a department can not review his predecessor's decisions except as to matters of fact or errors in calculation, and where new material testimony is submitted.

May 4, 1887.

Same—Same.—Important affidavit gives right to review predecessor's decision.

Mar. 1, 1888.

Same—Same.—Such decisions are not to be reopened unless errors in calculation were made, or newly discovered material evidence presented.

Mar. 19, 1890.

EXECUTIVE DEPARTMENTS—Continued.

Decisions of Predecessors—Reconsideration.—Acts of predecessor being those of an equal, can only be set aside by superior authority. Sept. 23, 1897.

Same—Same.—The head of a department can not reconsider a matter disposed of by his predecessor, unless new and material evidence is presented.

Oct. 11, 1910.

Same—Reopening to Follow Court Decision.—Reconsideration of claims for refund stamp tax settled by former Commissioner of Internal Revenue may be reopened and adjusted to follow court decision; decisions relative to reviewing predecessor's actions cited.

Aug. 10, 1900.

Delegation of Authority to Sign Letters and Papers. (Brief.) Mar. 18, 1910.

Destruction of Old Papers.—The destruction of useless records, such as old bond books, permits, etc., in the New York Customhouse, should be left to legislative direction.

May 14, 1886.

Destruction of Useless Records.—When records have been rendered wholly useless by fire, they may be completely destroyed.

June 20, 1894.

Destruction of Waste Paper.—The act of 1889 provided a uniform rule for all the departments for the destruction of waste and useless papers.

Mar. 21, 1895.

Established, Where.—Departments are established at seat of Government and not elsewhere.

Jan. 13, 1902.

Furnishing Copies of Papers. See Evidence.

June 23, 1910.

Furnishing Evidence in Private Suits.—Affidavits of an importer filed with the Government should not be given for use in a private suit.

Feb. 18, 1888.

Injunction, Mandamus. See Claims, payment.

Inspector of Fuel for one department can not act for another department.

(To First Comptroller.) Feb. 7, 1893.

(To First Comptroller.) Feb. 10, 1893.

Hours of Labor.—Statutes and opinions in relation to the hours of labor of Government clerks, and to what departments and offices they are applicable.

Dec. 8, 1910.

Interference with Duties by Courts.—In matters of judgment the heads of departments are not subject to judicial decrees or inquiries.

Aug. 17, 1889.

Long-continued Construction of doubtful statutes by the officers of a department. See Statutory construction.

Long-continued Practice.—Where the departmental practice has long continued of selling old material not included in the few acts of Congress on the subject and reporting such sales to Congress without causing any act of disapproval, legislative ratification of such practice must be presumed.

(Brief.) Dec. 8, 1905.

Modifying a Contract.—The head of a department may assent to a modification of a contract when the interests of the Government would not be prejudiced or any statutory provision violated.

May 29, 1905.

Old Material—Sale of. See Sale of old material.

Opinions of Attorney General—Force.—The Attorney General's opinions are no more than advisory and persuasive on the heads of departments.

Jan. 28, 1896.

Papers—Inspection of, by Employees of Contractor.—While parties not privy to a contract between the department and an expert accountant may be denied inspection of the contract, yet, under the circumstances of this case, it would be advisable to permit them to inspect it.

Nov. 16, 1910.

Penalties for Violations of Regulations.—Congress may provide for penalties for the violation of regulations established by an executive department and made by authority of Congress to the same extent as if the regulations were expressly prescribed by statute.

(To Each.) June 2, 1910.

Practice and Usage. See Practice, departmental.

EXECUTIVE DEPARTMENTS—Continued.

Public Officer and Records—Witness. *See* Witnesses.

Regulation—As Basis of Criminal Prosecution.—The violation of a regulation of a department can not be made the basis of a criminal prosecution. Every offense against the United States must consist of an act committed or omitted in violation of a law of the United States. Apr. 24, 1905.

Same—Force of.—Regulations made by an executive department in pursuance of authority delegated by Congress have the force of law, and the courts will take judicial notice of their existence and provisions. (Brief.) July 1, 1905

Same—Law.—Regulations by a department under authority of law become part of the law. Jan. 12, 1897.

Same—Same.—A regulation of the Treasury Department made in pursuance of an act of Congress becomes a part of the law and is of as binding force as if incorporated in the body of the act of itself. (To Esch.) June 2, 1910.

Relation of Outside Service.—Established at seat of Government, distinct from the branches of the public service; a transfer of administration from one bureau to another would not necessarily affect duties of officers outside seat of Government. July 27, 1900.

Removal of Furniture from a Public Building to Rented Offices.—A pension agent may be permitted to take the furniture of his office with him when moving from a public building to rented quarters, provided it results in substantial benefit to the Government. Nov. 17, 1886.

Review Actions of Subordinates.—Right of executive officers to review actions of subordinates. (Brief.) Jan. 11, 1905.

Same—Statutory Acts of Subordinate by Superior.—The general rule of law is that the act of a subordinate officer in the department is not subject to review by the head of the department, if the act is one which the subordinate is by statute directed to perform. Oct. 14, 1907.

Revoking Permission to Occupy an Island.—Craney Island, Norfolk Harbor, having been transferred by the Navy Department to the Treasury Department, the latter department may revoke the permission given to the State and county authorities to use the island for pesthouse purposes. Mar. 17, 1906.

Rules and Regulations, Force and Effect of. (Brief.) May 21, 1909.

Selling Bulletins.—There is no authority to sell agricultural bulletins.

Dec. 16, 1895.

Service.—As to accepting service in excess of that authorized by law. *See* Appropriation.

Settlement of Private Disputes.—The court and not the head of a department is the proper forum to settle controversies between parties. July 25, 1895.

Statuary in.—There is no general law in relation to placing statues, bas-reliefs, plaques, etc., in Government buildings. Data on the subject. Nov. 14, 1908.

Supplies and Services. *See* Supplies and Services.

Transfer of Property—Vessel.—A condemned revenue steamer may be loaned to the Marine-Hospital Service. Jan. 10, 1890.

Same—Same.—The transfer of a vessel from the Coast Survey to the Lighthouse Establishment would not be authorized without congressional action; may sell as old material. Jan. 24, 1900.

Transfer of Useless Property to National Museum.—Coast and Geodetic Survey instruments can not be transferred permanently to the National Museum, but they may be placed there subject to recall. Oct. 27, 1887.

Transfer of Work from one office to another in the Treasury Department. *See* Treasury Department.

Witnesses—Officers, Employees, and Papers. *See* Witnesses.

See also Title of the Several Departments.

EXECUTORS.

Evidence of Appointment. *See Evidence.*

Aug. 22, 1885.

EXEMPTION.

Goods of a Tenant.—The goods of a delinquent tenant of the Government in the District of Columbia should be attached, and the court asked to pass upon the question whether the exemption laws of the District apply to executions in favor of the United States. The principle that a bankrupt's discharge does not apply to debts due the United States would seem applicable to such a case.

(To U. S. Atty., D. C.) Sept. 20, 1906.

Homestead—Declaration of.—A declaration of homestead exemption must be made prior to levy or seizure, or if after it must be "lodged with the officer making the levy," to be effective.

Apr. 21, 1899.

Same—Under Distress-warrant Proceedings.—It is believed that Government creditors in distress-warrant proceedings are entitled to homestead exemptions, following decisions of the courts in analogous cases under section 916, R. S.

(To U. S. Atty., M. Tenn.) Apr. 11, 1908.

Same—In Criminal Case.—The decision (C. C. A., 126 Fed. Rep., 738) that a homestead is exempt in Virginia from the levy of an execution issuing out of a United States court in a criminal case is not considered sound.

(Atty. Gen.) June 5, 1905.

Same.—In Kentucky a widow is entitled to the use of the homestead during her life, and such homestead can only be sold subject to her life estate.

(Brief.) Dec. 6, 1905.

Same.—Not exempt in Virginia in criminal cases.

Apr. 17, 1902.

Same.—State exemption laws apply even against United States.

June 4, 1897.

Poor convicts—Discharge of Fine—States' Homestead and Poor Convict Laws.—

The discharge of a poor convict from imprisonment in pursuance of section 1042, R. S., does not operate as a release or discharge of the judgment under which he was imprisoned. But the homestead and poor debtor laws of the States, it has been held, apply to judgments and executions in favor of the United States in criminal cases.

(To U. S. Atty., M. Ala.) June 4, 1907.

State Laws—Applicable to United States.—The exemption provided by State laws applies to the United States.

Apr. 9, 1894.

Same Not Applicable to United States in North Carolina.—The State exemption laws of North Carolina are inapplicable to debts due from a citizen to the United States.

(To U. S. Atty., N. Cal.) Feb. 16, 1882.

EXIGENCY. *See Supplies and Services.***EXPENDITURES.**

Limit by Accounting Officers.—The accounting officers have no authority to limit hotel expenses to \$5 per day, and the rules of the Secretary of the Treasury on the subject do not extend beyond his own department, but the accounting officers having settled this particular case, their decision is final and conclusive on the head of the department.

June 13, 1885.

EXPENSES.

Court.—Expense of taking collectors of customs cases from State to United States courts.

Jan. 23, 1886.

Mar. 6, 1886.

Payment.—How expenses incurred in attempting to sell a lighthouse tender should be paid.

June 19, 1885.

Traveling.—Relative to rules to limit amount of.

June 13, 1885.

EXPOSITIONS.

Alaska-Yukon Exposition—Donations.—The use of the State university buildings would not be a donation from a source other than the State within the meaning of section 17, act of May 27, 1908 (35 Stat., 391).

June 2, 1908.

EXPOSITIONS—Continued.

Alaska-Yukon Exposition—Subscriptions.—Opinion of June 2, 1908 (*supra*), adhered to: But there can be no objection to considering appropriations by counties as donations. June 15, 1908.

Same—Proof of Donations.—A certified list of the subscriptions, supplemented by the statement of the United States attorney, satisfies the statute as to proof of bona fide subscriptions to the stock; proof as to other subscriptions.

July 13, 1908.

Government Exhibit.—Removal of coin presses from Philadelphia to, not authorized. Oct. 2, 1891.

International Exposition at Chicago.—Duties and powers of the board of officers charged with the Government exhibit. Oct. 15, 1890.

Intervention of Government in Garnishment Proceedings.—The Government not having asserted its lien on the gross receipts of the Jamestown Exposition Co. for the amount due it (34 Stat., 886), it is inadvisable for the United States to intervene in garnishment proceedings by other creditors to reach sums due by concessionaries, as to do so would only trivially benefit the Government and defeat other creditors by making such proceedings futile. Nov. 2, 1907.

Jamestown—Sunday Closing.—It is not necessary for the directors of the Jamestown Exposition Co. to sign the agreement to close the exposition on Sundays, the act providing that such contract may be entered into by the company, and differing in this respect from the contract of the Louisiana Exposition Co.

Sept. 8, 1906.

Lewis and Clark Centennial Exposition.—The appropriation by Oregon of \$500,000 can be considered, under section 7 of the act of Congress of April 13, 1904, as applicable to completing and opening said exposition, except two items of \$50,000 each. May 7, 1904.

Loan of Exposition Property to Government Departments.—The Jamestown Tercentennial Commission may loan furniture, fixtures, etc., purchased by them to the War and Navy Departments. Jan. 22, 1908.

Louisiana Purchase Exposition—Medals.—The owners of medals awarded by the Louisiana Purchase Exposition are not prohibited by law from having photographic copies made of their medals. Oct. 27, 1904.

Medals—Counterfeiting.—The printing in the "Inland Printer" of facsimiles of World's Fair medals and diplomas is unlawful. May 16, 1894.

Same—Counterfeiting. See Counterfeiting.

Same—Reproduction.—The reproduction by the recipient of a Louisiana Exposition medal, somewhat smaller than the original, with a slit or ring for attaching to a fob or watch chain, is illegal, as the counterfeiting provisions of the coinage act of 1873 (17 Stats., 424) have been made applicable to such medals (33 Stats., 513). Mar. 19, 1906.

Same—Similitude of Coins.—Buffalo Exposition medal, about size of \$20 gold piece, but having no legal resemblance, is not forbidden. Aug. 16, 1900.

Same. See also World's Columbian, post.

Omaha—Disbursing Clerk—Payment of Vouchers.—Expense vouchers before being paid should be approved by the Secretary of the Treasury. Dec. 21, 1897.

World's Columbian—Auditor's Claim.—Claim of James D. Butt as auditor illegal and without merit and should not be paid. Oct. 26, 1899.

Same—Same.—Mr. Butt's office of "auditor" was not created by a by-law of the commission, but by a resolution of the executive committee, and terminated by resolution of same committee. He was an officer of the United States and distinguished from Secretary to the commission. Words "officers of the United States" in act taking away circuit-court jurisdiction of suits against United States for salary or compensation should be liberally construed.

(To Asst. A. G. Pradt.) July 11, 1903.

EXPOSITIONS—Continued.

- World's Columbian—Commissioner's Claim.**—Claim of James D. Butt for subsistence as commissioner not valid and should not be paid. Nov. 13, 1900.
- Same.**—Construction of section 11, act of April 25, 1890. May 31, 1894.
- Same—Duplicate Diplomas.**—Duplicate diploma may be furnished when original has been destroyed by fire. July 25, 1896.
- Same—Eight-hour Law.** *See* Eight-Hour Law.
- Same—Eskimos Leaving the Exposition.** May 3, 1893.
- Same—Government Buildings—Disposition of.**—Construction of act of April 25, 1890; buildings may be advertised and sold. Feb. 20, 1894.
- Same—Government Exhibit—Advertising for Proposals.**—The statutes prescribing advertisement for proposals does not apply to contracts and purchases for the Government exhibit at said exposition. Nov. 2, 1892.
- Same—Government Buildings—Care of.**—Such buildings are under control of the Treasury Department and the expenses of care, etc., should be paid from the regular appropriation for public buildings. Aug. 13, 1892.
- Same—Government Exhibit—What to Embrace.**—The heads of the several executive departments have power to decide what articles shall be embraced in the Government exhibit. Sept. 10, 1891.
- Same—Medals—Counterfeiting.**—Construction of act of March 3, 1893, with regard to counterfeiting and imitating medals, etc. June 28, 1894.
- Same—Same—Duplicates.**—Duplicate medals may issue. Jan. 20, 1898.
- Same—Same—Photographs of.**—The holder of medal may insert photograph or engraving of it in a publication. Feb. 3, 1899.
- Same—Museum—Duty of Donations to.**—Property donated to Columbian Museum by exhibitor is not subject to duty and the museum may dispose of donations as it sees fit. Mar. 3, 1894.
- Same—Pay of Additional Clerical Force in Treasury on account of.** Mar. 3, 1892.
- Same—Pay of Government Officers for extra work on.** Aug. 11, 1891.
- Same—Purchase of Articles for Government Exhibit.** July 23, 1891.
- Same—Souvenir Coins—Sunday Opening.**—The delivery of such being presupposed before the opening of the exposition, the statute has not been violated by such delivery. Dec. 22, 1892.
- Same—Sunday Closing—Constitutionality.**—It is to be presumed, until the courts decide otherwise, that the Sunday closing provision is constitutional and that it will be observed. Dec. 27, 1892.
- World's Industrial and Cotton Centennial Exposition—Appropriation.**—The amount appropriated for the woman's department of said exposition should be disbursed under the direction of the Secretary of the Treasury. May 20, 1885.
- Same—Regulation.**—The departmental regulation that said exposition furnish certificates to its creditors of amounts due them does not and should not be amended to require such certificates in cases where the amounts are in dispute. Aug. 13, 1885.

EXPRESS CHARGES.

On incomplete national-bank notes must be according to contract.

Oct. 25, 1889.

See also Common Carrier.

EXPRESS COMPANIES.

Money Orders. *See* Money Orders.

See Common Carrier.

EXTRA COMPENSATION. *See* Salary and Compensation.

FALSE PERSONATION.

Punishment.—There appears to be no Federal statute for the punishment of person who impersonates another, or an abettor, in order to procure relief from Marine-Hospital Service; State statutes, however, generally make such act an offense. July 7 or 8, 1903.

Use of Government Blanks.—Former steamboat inspector using blanks of service to deceive, is liable to punishment. Sept. 3, 1901.

FALSE REPRESENTATIONS. *See* National Banks.**FEES.**

Attorneys' in Indian Depredation Cases.—To attorneys in Indian depredation cases in Court of Claims to be fixed in court, but acceptance of larger fee not forbidden. June 29, 1900.

Clerk of Supreme Court of the United States not having made returns of fees has not complied with law in relation thereto. Oct. 25, 1897.

Same.—Section 5 act March 15, 1898, applies to the clerk of the Supreme Court of the United States as well as other officers of the United States in the District of Columbia, and the Comptroller of the Treasury has the right to inspect his books. Feb. 3, 1899.

In Certain Cases. (2) Sept. 3, 1886.
May 27, 1899.

Payable from Judgments.—Fees of United States attorneys, clerks, etc., are not payable from judgments. Aug. 9, 1895.

Payment to Claimant's Attorney.—Payment of fees may be made to an attorney when claimant not to be found. Dec. 16, 1893.

Steamboat Inspection—Return of.—Where an inspection was made prior to, but not completed until after repairs were made on the vessel and the repeal of the fee act, there should be no refund. Sept. 6, 1886.

Volunteer Counsel on behalf of the United States. Apr. 1, 1891.

Witness. *See* Witnesses.

See also Attorneys; Claims.

FELONY.

Definition. June 20, 1900.

FEME COVERT. *See* Contracts, Married Women.**FERRYBOATS.** *See* Vessels.**FINAL SETTLEMENT.** *See* Words and Phrases; Contracts.**FINANCE.**

Certificates of Indebtedness, can not be issued in the form of registered bonds in order to be available as security for national bank circulation. Aug. 27, 1909.

Same.—Doubtless Congress intended that certificates of indebtedness would be payable to bearer and unregistered, and different from "registered bonds of the United States." Ib.

Same—Not Taxable.—The act authorizing the issue of certificates of indebtedness (36 Stat., 117) does not provide, as such acts usually do, that they shall be exempt from taxation, but section 3701, R. S., does exempt them from State, municipal, or local taxation. No statute is known which imposes a Federal tax or duty upon them. Oct. 14, 1909.

Same.—Can not be issued in the form of registered bonds in order to be available as security for national bank circulation. Aug. 4, 1910.

Same.—The Secretary of the Treasury has no authority to put in such certificates any language that would make them unavailable as security for the additional circulation to be issued to national currency associations under section 1 act of May 30, 1908 (35 Stat., 549.) Ib.

FINANCE—Continued.

Coins—Amount of Subsidiary Silver.—The amount of outstanding subsidiary silver coins is limited to \$50,000,000. Apr. 21, 1898.

Gold Coin—Receipt of.—Section 12, act of July 12, 1882, is mandatory upon the Secretary of the Treasury to receive gold coin and issue gold certificates therefor, except when the gold reserve is less than one hundred millions. Aug. 5, 1899.

Gold Reserve—Redemption of Notes out of.—When Treasury notes are redeemed in gold they are to be treated as redeemed from the gold reserve fund and not from the general fund of the Treasury, which would be contrary to the statute. Dec. 28, 1910.

Power of the Secretary of the Treasury to Borrow Money.—Under section 32, act of June 13, 1898 (30 Stat., 466), the Secretary of the Treasury may borrow on certificates of deposit not exceeding \$100,000,000 to meet public expenditures, and under the act of June 28, 1902 (32 Stat., 484), \$45,368,020 on bonds, the balance of the appropriation for the Isthmian Canal. July 15, 1909.

Record of Receipts and Payments of Gold Coin—Gold Reserve.—The record as now kept of receipts and payments of gold coin for notes, in order to determine the amount in the gold reserve fund, is not required by the act of March 14, 1900. Dec. 17, 1910.

Report to House of Representatives.—House resolution of 1791, requiring a report from the Secretary of the Treasury of the receipts and disbursements, does not seem to be a law, and the act of 1842 (5 Stat., 537) has no application to it. Feb. 12, 1894.

See Bills and Notes; Counterfeiting; Moneys; Public Moneys.

FINANCIAL AGENTS OF THE GOVERNMENT.

National bank as depositaries of disbursing officers funds. *See National Banks.* July 27, 1910.

FINES, PENALTIES, AND FORFEITURES.

Compromise of a Fine. *See Compromise.*

Customs Cases. *See Customs, Remission.*

Disposition of those Imposed by United States Court for China.—The order of the United States court for China to pay the proceeds of an estate of an American citizen dying in China without relatives into the Treasury, would not constitute a forfeiture within the meaning of the Regulations of the State Department requiring a different disposition of forfeitures. Sept. 26, 1908.

Disposition of Timber Trespass Penalties.—Section 4751, R. S., may be repealed, and the authority of the Secretary of the Navy over certain penalties abrogated. (To Sec. Navy.) Oct. 14, 1880.

Embezzlement. *See Embezzlement.*

Fines—Collection of.—The collection of a fine imposed in a criminal case is enforced in like manner as a judgment in a civil suit.

(U. S. Atty., E. La.) Mar. 30, 1906.

Same—Penalties.—Definition. Feb. 4, 1901.

Same—Recoverable as Damages.—A fine for acts constituting breaches of a bond can not be included in a suit on the bond for damages.

(To Atty. Gen.) Apr. 1, 1909.

Same. *See Judgments.*

Forfeiture—Acquittal of Charge of "Smuggling" as a Bar to Forfeiture.—The fact that a prosecution for "smuggling" under sections 2865 and 3082, R. S., is a bar to a proceeding to forfeit the goods under the last-named section, is not so much upon the ground of "twice in jeopardy," as it is that the issues are the same and can not be raised the second time.

(To U. S. Atty., W. Tex.) Dec. 23, 1907.

Same.—But the issues being different in a prosecution for smuggling under sections 2865 and 3082, R. S., and a proceeding for forfeiture under section 2802, an acquittal in the former is not a bar to the latter. Ib.

FINES, PENALTIES, AND FORFEITURES—Continued.

Forfeiture—Definition.—A forfeiture results from some illegal act or negligence of the owner of the thing forfeited. Sept. 28, 1908.

Same—Immigration Violation.—Proceedings by information, when? (To Howe.) Sept. 28, 1900.

Same—Money Deposited in Lieu of Bail. *See* Bail.

Same—Pardon as Affecting.—The effect of a pardon by the President as a remission of a penalty or forfeiture. (Brief.) Apr. 26, 1905.

Same—Proceedings as a Bar.—Proceedings for forfeiture as a bar to a criminal prosecution, or vice versa, growing out of the same offense.

(Brief.) May 5, 1905.

Same—Remission after Property Sold.—The Secretary of the Treasury has power to remit after property sold, and surrender the proceeds. Sept. 4, 1888.

Penalties—Form of Action to Recover Penalties. (Brief.) Jan. 31, 1908.

Power of the President to Remit Fines, Penalties, and Forfeitures.

(Brief.) Mar. 8, 1909.

Remission of fines, penalties, and forfeitures. *See* Remission.

As to Forfeited Recognizances. *See* Bail.

FISHERIES.

Agreement with Great Britain.—The only agreement between the United States and Great Britain in relation to the right of fishing is the one of 1818 (8 Stats., 248). (Brief.) Oct. 18, 1905.

American.—Defining. June 10, 1885.

Boundary Lines, etc. (To Foster.) Nov. 3, 1897.

Salmon Fisheries; regulations, etc. Jan. 20, 1902.

States Rights.—The States have control of the fisheries on waters within their borders. May 28, 1889.

Vessels.—Entry of fishing. Mar. 2, 1896.

FISHING NETS. *See* Navigation.**FIXTURES.**

Church Organ and Seats.—Title to organ and seats in churches condemned for site public building doubtful, and churches should be permitted to remove.

Aug. 10, 1901.

Included in Condemnation Value.—Where the value of fixtures was included in the amount allowed, the owner of property taken in condemnation proceedings, he can not afterwards claim them as removable fixtures. July 14, 1910.

Mirrors supported by stay nails driven into plugs in wall are fixtures.

Jan. 18, 1896.

Jan. 29, 1896.

Mirrors in Butler building belong to estate of Butler. Jan. 29, 1896.

Tenant's Right to "Trade Fixtures."—Tenant has a right to platform scales which he installed, if removable without damage to freehold. Apr. 19, 1910.

Trade—Removal.—A lessee of the United States may remove a building erected and used for trade by him, if the freehold would not be damaged thereby.

May 6, 1889.

FLAG.

President's.—There is no law authorizing the President's flag, and it is not unlawful for a vessel which has been carrying it for a long time to continue to do so. Sept. 13, 1895.

FOOD.

As to adulteration of food. *See* Adulteration.

FORCIBLE DETAINER. *See* Suits.**FOREIGN COINAGE.** *See* Coinage.

FOREIGN MINISTER.

Jurisdiction of Courts Over.

• Feb. 21, 1890.

FOREST RESERVE. *See* Public Grounds and Reservations.**FORFEITED RECOGNIZANCES.** *See* Bail; Judgments.**FORFEITURES.** *See* Fines, Penalties, and Forfeitures.**FORGERY.**

Defined.—Any material alteration of an instrument with intent to defraud is a forgery. (Brief.) Apr. 24, 1905.

See also Bills and Notes.**FOUND.**

Anchor—Disposition of Found.—Anchor found in New York Harbor by revenue cutter may be sold for account of the Government, and compensation allowed.

Feb. 21, 1896.

Bale of Cotton Found—Disposition.—A bale of cotton found by surfmen on the coast of North Carolina should be turned over to nearest wreck commissioner.

Oct. 18, 1897.

Bank Deposits of a Seaman—Disposition.—Deposits represented by a bank book found on an unknown seaman by a Marine-Hospital surgeon should be delivered to the proper customs officer.

Nov. 13, 1891.

Boat—Derelict Yawl Boat.—A yawl boat picked up on the ocean 2 miles from shore by a life-saving station keeper belongs to the United States and not to the State.

Apr. 21, 1894.

Same—Disposition of Proceeds of Boat Found.—The proceeds of a boat found on the coast of North Carolina by a Life-Saving Service keeper should be turned over to the State authorities.

Oct. 8, 1894.

Cask of Rum Washed Ashore.—A cask of rum found by life-saving crew should be turned over to proper State official; if none such, then to finder.

May 3, 1897.

Clothing, Money, etc., supposed to belong to a man drowned in the Ohio River, and brought to a life-saving station, should be disposed of according to the laws of the State.

Nov. 20, 1895.

Clothing Washed Ashore.—Clothing washed ashore from a wreck belongs, first, to the State, and second, to the finder.

Nov. 27, 1895.

Lumber—Disposition of—Found by Life-Saving Employees.—Lumber or sticks washed ashore and found by life-saving crew, in the absence of State statutes on the subject, may be used for Federal purposes.

(To Gen. Supt., L. S. S.) Apr. 1, 1896.

Money—Ownership of Found.—Money found on the body of an unidentified sailor picked up on the beach of a Federal reservation belongs to the United States.

Aug. 11, 1908.

See also Abandoned Property; Administration; Wreckage; Wrecks.**FOXES.** *See* Alaska.**FRACTIONAL SILVER COIN.** *See* Coin.**FRAUD.**

Signing of Bond by Sureties Through Fraud—Evidence.—The sureties on a postal bond on which suit has been brought in Virginia can not show that they were induced by fraud of their principal to sign such bond, unless they can also show that plaintiff's officers had knowledge of such fraud.

(To U. S. Atty., Wn. Va.) Mar. 11, 1907.

Reopening Accounts for. *See* Accounting.**FRAUDULENT CONVEYANCES.**

Liability of Grantee, etc.

(Brief.) Aug. 31, 1906.

FREEDMAN'S SAVINGS & TRUST CO.

Direction of Suits.—A United States attorney can only act in his individual character in matters relating to such bank, and the Solicitor of the Treasury can not direct him, except as provided in act of February 21, 1881.

(To Comp. Currency.) Mar. 17, 1881.

Sale of Land—Validity of Deed.—A trustee of said company could only convey such title to land as he had, and no covenant of warranty was authorized.

(To Comp. Currency.) June 5, 1885.

FREEDMEN'S SAVINGS BANK.

Authority of Comptroller of the Currency.—Comptroller of Currency has no authority to execute a quitclaim to lot 29, Mount Pleasant, the facts in relation to the description of which are in doubt.

(To Comp. Currency.) Apr. 27, 1901.

Same—Status of Depositors.—All depositors placed on the same footing, and to be paid dividends accordingly.

(To Dawes.) Apr. 11, 1899.

FREE TRANSPORTATION.

As to free transportation under interstate commerce act. (*See Interstate Commerce.*)

FREIGHT.

Loss of Freight Through Collision of Vessels. *See* Bill of Lading; Common Carriers.

FREIGHT CHARGES.

Incurred Through Negligence of Public Officer. *See* Public Officers and Employees.

Nov. 2, 1910.

FUMIGATION. *See* Public Health and Marine-Hospital Service.

FUNDED INDEBTEDNESS.

Defined.—The "funded indebtedness" of a municipality includes all municipal indebtedness evidenced by bonds or certificates, payable at a time beyond the current fiscal year, and for which the taxes are pledged.

Sept. 26, 1910.

FUNDS IN THE TREASURY.

Payment to contending claimants. *See* Claims.

FUNERAL EXPENSES. *See* Burial Expenses.

FURLOUGH. *See* Public Officers and Employees.

FUR-SEAL FISHERIES.

Agent.—Pay of Assistant Treasury agent.

June 25, 1892.

Killing in Sea of Japan.—Killing of seals by American citizens is prohibited in Sea of Japan, as it is included in "North Pacific Ocean, including Bering Sea and the Sea of Okhotsk."

Dec. 30, 1902.

License to Catch.—License to fish for fur seals can only be issued to vessels of the United States and American-owned sailing vessels.

Feb. 19, 1896.

Reduction of Rentals.

May 4, 1892.

Rental Long Due.—The present contractor is liable for rental, bonus, and tax on sealskins turned over to it by the former contractor in 1890.

Apr. 16, 1902.

Sale of Damaged Skins.—Cut or rejected sealskins can not be sold to the contractor company at less than contract price.

Mar. 8, 1902.

Sealskins Taken by Indians—Destruction—Baling.—Sealskins taken by Indians brought to Seattle; when unlawfully taken may be destroyed by officers without proceedings; not required to be baled; advise release.

May 16, 1902.

Transshipment within 4 leagues of the coast.

Apr. 26, 1892.

Vessels—License.—License can only be issued to American-owned, and vessels of United States.

Feb. 19, 1896.

Same—Violating Fur-Seal Law.—Jurisdiction of seized.

Apr. 25, 1892.

FUR-SEAL FISHERIES—Continued.

Violations of Law—Remission.—The Secretary of the Treasury may remit forfeiture of vessels for such violations, or discontinue proceedings. Jan. 2, 1896.

GARNISHMENT.

Attachment of Wages of Government Employee. *See* Attachment.

Intervention by Government in Garnishment Proceedings.—The Government not having asserted its lien on the gross receipts of the Jamestown Exposition Co. for the amount due it (34 Stat., 886), it is inadvisable for the United States to intervene in garnishment proceedings by other creditors to reach sums due by concessionaries, as to do so would only trivially benefit the Government and defeat other creditors by making such proceedings futile. Nov. 2, 1907.

National-Bank Dividends.—Dividends due nonresidents out of insolvent national banks, not subject. Apr. 12, 1901.

Property in Custody of Public Officer.—The question whether bullion belonging to a mining company in the hands of a United States assayer is subject to attachment by a creditor of such company should be left to the courts. Possible distinction between customs and other cases. Oct. 26, 1908.

Return of Moneys.—The demand for the return of moneys turned over to the United States by a garnishee bank, which bank, as guarantor, was afterwards sued by the Government to recover the amount of a Treasury check forged by the garnishment debtor, should be refused. July 9, 1906.

GENERAL APPRAISERS. *See* Board of General Appraisers.

GENERAL AVERAGE.

The United States is bound to contribute its share. Feb. 15, 1896.

GENERAL SUPPLY COMMITTEE. *See* Supplies and Services.

GIFTS.

Carrying out bequest to public officer. *See* Public Officers.

To the United States—Straus Milk Laboratory.—There is no objection to acceptance by the Secretary of the Treasury of a gift to the Government from an American citizen. Dec. 23, 1910

GOLD.

Payment in.—A contract providing payment in gold must be paid in gold.

May 1, 1897.

Prohibiting the Making of Imitation Gold Metal.—The making of a metal having the appearance of gold, but having no gold in it, and stamping, advertising, and selling it as "gold metal," should not be sanctioned. Oct. 11, 1907.

GOLD CERTIFICATES. *See* Finance.

GOLD COIN. *See* Coins; Counterfeiting; Finance.

GOLD RESERVE.

Record of. *See* Finances.

GOOD WILL.

Good will considered as property.

(Brief.) Mar. 20, 1906.

GOVERNMENT HOSPITAL FOR INSANE.

Supplies.—Not within the law relating to purchases and contracts for supplies.

July 6, 1896.

GOVERNMENT OFFICERS. *See* Public Officers.

GOVERNMENT PROPERTY. *See* Public Property.

GRANT.

Definition in Coast-Survey regulations.

June 2, 1886.

GREAT LAKES. *See* Navigable Waters.

GUARANTEE BONDS. *See* Bonds, Surety; Contracts; Suretyship.

GUARANTEE COMPANY. *See* Trust Companies.

GUARDIAN.

Payment to Minor Child of Deceased Survivor.—A guardian must be appointed before the amount due such a child can be paid. Sept. 29, 1884.

GUNBOATS. *See* Abandoned Property.

HARTER ACT. *See* Bill of Lading.

HAVEN.

Defined. Sept. 19, 1893.

HAWAII.

Applicability of Immigration Laws to.—Hawaii now part of the United States, and same immigration laws (not Chinese) apply, and aliens lawfully in either place may go to other, but some examination should be provided.

July 11, 1900.

Chinese immigrants from United States can not enter.

May 1, 1899.

June 20, 1900.

Citizenship of Chinese.—Chinese citizens not citizens of United States.

Sept. 1, 1900.

Coins—Redemption.—Hawaiian coins not redeemable by Treasurer or assistant treasurer of the United States. They are receivable for Government dues.

May be sent to mint, or exchanged by collector of customs. June 30, 1903.

Eight-Hour Law in.—The eight-hour law of the United States is applicable to Hawaii by force of section 5, act of April 30, 1900. Dec. 11, 1903.

Head Tax on Canadians.—Head tax on Canadians should be collected.

Oct. 15, 1900.

Quarantine Laws.—Quarantine laws United States applicable.

June 24, 1903.

See also Citizenship; Immigration.

HEALTH.

As to adulteration of foods. *See* Adulteration.

HEALTH REPORTS. *See* Public Health and Marine-Hospital Service.

"HEATH'S COUNTERFEIT DETECTOR."

Plates—Seizure and Disposition.—Plates and prints in possession of "Heath's Counterfeit Detector," by authority of former Secretary of the Treasury, and now seized, may be disposed of as Secretary directs. Mar. 18, 1897.

HEIRS.

In a Deed.—A deed may be given "to the heirs" of a deceased person, without naming them. Nov. 5, 1902.

HIGH SEAS.

Dangerous Use of.—Equal rights must be observed in the use of the high seas.

Apr. 16, 1910.

"On the High Seas."—In going from Coney Island to Rockaway Beach vessels are on the "high seas." June 24, 1882.

HOLIDAYS.

Christmas on Sunday.—Monday has not been made a national holiday where Christmas falls on the preceding Sunday, except in the District of Columbia.

(To Comp. Currency.) Dec. 16, 1892.

Decoration Day.—Is the 30th of May a legal holiday in the absence of the proclamation of a governor? Apr. 18, 1889.

Pay for Work on. *See* Salary and Compensation.

HOMESTEAD EXEMPTIONS. *See* Exemption.

HOSPITAL TAX. *See* Public Health and Marine-Hospital Service.

HOURS OF LABOR.

Statutes and Opinions in relation to the hours of labor of Government clerks, and to what departments and offices they are applicable. Dec. 8, 1910.

HUSBAND.

Liability for Wife's Debts.—Would be liable for pension wrongfully received by wife before marriage, but judgment against the wife and law of State prevent suit. (To 2d Aud.) June 13, 1881.

"HUSSAR," FRIGATE. *See* Contracts; Lost Instruments and Property; Wreckage; Wrecks.

HYPOTHETICAL QUESTIONS. *See* Solicitor of the Treasury.

IDEM SONANS.

There is not such a similarity between the names of Benjamin F. and Beniville F. that a judgment against one would be a lien on the lands of the other.

Jan. 29, 1906.

IMMIGRATION.

Action for Penalty.—Civil action (instead of criminal) can not be brought to recover for permitting escape of immigrants from vessel. May 8, 1902.

Allowing Prohibited Immigrant to Escape.—Where master of vessel was notified to hold excluded immigrant, but allowed escape, claiming he was member of crew, and commissioner discharged case, matter should be presented to grand jury. July 7, 1900.

Baggage Contract.—Biglin should be held to his baggage contract, notwithstanding removal of station from barge office to Ellis Island. Mar. 6, 1901.

Same—Increasing Rates by Contractor.—Think increase asked for by Biglin may be granted (*supra*). Apr. 17, 1901.

Board of Inspector—Power of. Oct. 22, 1895.

Bond—Authority to Take.—It is believed that bond required by section 7, act of 1893, should have the approval of the Secretary of the Treasury in each case.

(To U. S. Atty., S. N. Y.) July 3, 1894.

Same—From Immigrant.—The Board of Emigration may require bonds from immigrants likely to become a public charge. June 22, 1886.

Same—Return of, Prohibited.—A bond may be taken for the return of prohibited or rejected immigrants. July 22, 1892.

Canadian Workman.—Is a Canadian working daily in the United States an immigrant? Apr. 2, 1892.

Certificates of Vaccination and Infectious Diseases.—There is no authority to require immigrants to procure a consular certificate of vaccination or freedom from contagious disease. Aug. 22, 1892.

Chief Clerk may act as superintendent. Apr. 10, 1894.

Children—Citizenship of.—Child born while mother temporarily removed from vessel is not a citizen and not landed. Mar. 4, 1890.

Same—Same.—Children born here are citizens, and mothers can not be returned, unless they become public charge within one year, when they can be returned at expense of railroad company. Oct. 18, 1890.

Same—Of Prohibited Parents.—Children born here of aliens, who, after departure, are not permitted to return, should be sent back with parents. Status of father prevails until majority at least. Feb. 23, 1899.

Same—Parents Expatriated.—Where parents abandon domicile in the United States, children liable to exclusion until majority; opinion February 3, 1899, assumed abandonment; court decided not abandoned. May 18, 1901.

Chinese. *See* Chinese.

IMMIGRATION—Continued.

Collectors of Internal Revenue—Duties.—Duties imposed upon collectors internal revenue relative to Chinese exclusion laws are not affected by act of June 6, 1900, transferring administration to Bureau of Immigration. July 27, 1900.

Convict—Admission.—Italian confesses imprisonment for theft when 15 years old; came here when 43 and lived five years; five months ago abandoned wife and went back to Italy; deportation not required.

(To Com. Gen. Immi.) July 17, 1896.

Same—Definition.—An immigrant is not a convict who was convicted and imprisoned 26 years ago for failing to appear at a drawing for military service.

Dec. 2, 1891.

Dec. 5, 1891.

Same—Same.

Apr. 9, 1892.

Same—Wrongfully Imprisoned—Testimony.—Immigrant who makes unsupported declaration that he had been wrongfully imprisoned, pardoned, and restored to former position can not be discredited, and deportation not required.

(To Com. Gen. Immi.) July 17, 1896.

Destination—Statement of.—A master of a vessel may be required to state in his passenger list the State or city for which they are destined. Sept. 28, 1891.

Detention on Vessel Pending Examination.—Immigrants may be detained on importing vessel a reasonable time to allow the examination of such passengers contemplated by the acts of 1882, without rendering the owners or agents of the vessel liable for damages. Apr. 7, 1887.

Disposition of Money Collected for Maintaining Rejected Immigrants.—Moneys recovered on a judgment for expenses incurred by the Government in maintaining rejected immigrants are literally moneys "collected on a debt due the United States" and should be deposited with the Treasurer or an Assistant Treasurer of the United States, or a national bank depository, to the credit of the Treasurer of the United States. (To Clk. U. S. Cts., Md.) Nov. 27, 1907.

Effects of Deceased.—Disposition of effects of immigrants who die at hospital.

Jan. 25, 1892.

Ellis Island—Privileges—Contracts.—Contracts for privileges at Ellis Island, being essentially not for the benefit of the Government, may be modified.

Nov. 22, 1894.

Same—Private Buildings on—License to Erect.—The Secretary of the Treasury may grant a revocable license to a company to erect a building on Ellis Island.

June 4, 1896.

Same—Sale of Beer.—Lager beer is an intoxicating liquor, and its sale at Ellis Island prohibited.

Mar. 27, 1903.

Expense of Deportation.—Doubtful if steamship company liable for expense of bringing immigrant illegally here from interior to port of deportation—maintenance while on land.

Aug. 17, 1899.

Fines—How Imposed.—The jurisdiction in relation to imposing fines and imprisonment for allowing an alien immigrant to escape belongs to jurisdiction of district and circuit courts, and not collector or commissioner.

June 30, 1894.

Dec. 16, 1895.

Habeas Corpus, and keep of barred immigrant.

Apr. 8, 1892.

Hawaii—Application of Laws to.—Hawaii now part of United States, and same immigration laws (not Chinese) apply, and aliens lawfully in either place may go to other; but some examination should be provided.

July 11, 1900.

Head Tax—Citizens of Porto Rico.—Head tax should be collected from citizens of Porto Rico.

June 8, 1900.

Same—Deserting Seamen.—Head tax properly collected on deserting seamen; such person an alien immigrant.

Sept. 12, 1900.

IMMIGRATION—Continued.

- Head Tax—Hawaii.**—Head tax on Canadians going into Hawaii should be collected. Oct. 5, 1900.
- Same—Hawaiian Chinese.**—Head tax should be paid on Chinese landed under Hawaiian certificates. Sept. 15, 1900.
- Same—Liability of Railroad Company.**—Mexican railroad is liable for head tax on alien passenger who, upon examination, was rejected. Words "in" and "into" defined. Apr. 17, 1903.
- Same—Porto Ricans.**—Head tax not collectible from passengers from Porto Rico. Apr. 22, 1903.
- Same—Stowaways—Passengers.**—Stowaways are passengers, paying their way in work instead of money, and their head tax is to be paid by the master of the vessel. Aug. 20, 1891.
- Housing of Immigrants.**—Superintendent (Commissioner General) to direct the housing, etc., of immigrants. June 5, 1895.
- Idiot Daughter.**—Idiot daughter may be landed where parents able to support. Aug. 30, 1890.
- Idiot not Public Charge.**—Idiot not likely to become a public charge may be landed. Dec. 26, 1896.
- "Immigrant."**—Meaning of words "immigrant" and "passenger." July 28, 1893.
- Aug. 12, 1893.
- Indemnity for Penalty.**—During recess of courts if master, etc., becomes subject to fine, vessel is entitled to clearance if amount deposited or indemnity given. Sept. 5, 1900.
- Inspectors—Making Seizures for Smuggling.** See Customs, Inspectors. Nov. 8, 1892.
- Same.**—May receive extra compensation for extra work at night, from steamship companies. May 22, 1894.
- June 15, 1894.
- Apr. 13, 1901.
- Keep of Immigrants.**—Steamship companies liable for keep of immigrants while undergoing inspection; also for returned, while in this country. Dec. 24, 1898.
- Keep of Prohibited, and habeas corpus.** Apr. 8, 1892.
- Laws Applicable to Island Possessions.**—No modification of the immigration laws as to Cuba, Porto Rico, Philippine Islands, and Hawaiian Islands. (2) May 13, 1899.
- Lunatic not Naturalized Returning.**—Length of residence does not entitle lunatic not naturalized to land on again coming. Nov. 18, 1890.
- Officers at New York.**—Opinion and finding relative to conduct of officers under investigation at New York. Aug. 6, 1900.
- "Passenger."**—Meaning of words "immigrant" and "passenger." July 28, 1893.
- Aug. 12, 1893.
- Penalty—Compromise of.** Nov. 16, 1893.
- Same—Remission.**—Money paid to collector for failure to manifest immigrants is a "penalty," and can not be remitted; is not a deposit; definition of fine and penalty. Feb. 4, 1901.
- Power of Commissioner General and Secretary of the Treasury.**—Power of Commissioner General of Immigration to reverse board of special inquiry conferred by section 8, act of March 3, 1893, which power is subject to review by Secretary of the Treasury. (To Com. Gen. Immi.) July 17, 1896.
- Prohibited Class—Pauper—Parent of a Citizen.**—An alien pauper who is the parent of a child born in the United States may be admitted. Oct. 16, 1889.

IMMIGRATION—Continued.

Prohibited Class—Coming via Quebec.—May be returned by same steamship company from New York, or steamship company charged with expense.

May 22, 1894.

Same—On Account of Felony or Political Offense.—Fitzharris and Mullet not entitled to come; convicted of killing Lord Cavendish; not a political offense, but a felony; also excluded having only a conditional pardon. June 20, 1900.

Same—Return by Steamships.—The Government should compel steamship companies to return such immigrants to the port of embarkation and not to put them off at other places. Feb. 18, 1892.

Same—Power of Secretary to Deport.—Secretary may order inspectors to arrest and deport. Feb. 10, 1898.

Same—Who to Arrest and Deport.—The inspectors are authorized to arrest and return prohibited immigrants to the outgoing steamer. Sept. 6, 1892.

Prostitutes—Continuous Passage.—Prostitutes in jail, with no visible means of support, are "public charge." Passage not continuous, if Japanese from Yokohama landed one day at Victoria. June 25, 1896.

Same—Deportation of.—Prostitutes imported under "service" may be deported as prostitutes, but not as likely to become public charge. Secretary may direct immigration officials to arrest and deport. Apr. 3, 1897.

Same—Enticing Immigrants to Become.—Offense of enticing girls from Canada to become prostitutes not extraditable. Mar. 8, 1902.

Railroad Ticket Offices at the Barge Office.—Railroad companies may establish ticket office at the barge office if agreeable to the officer in charge.

Apr. 12, 1890.

Recovery of Penalty.—Proceedings must be brought before deposit can be treated as a fine; action for debt not proper; but by information (allowing illegal landing from vessel). Sept. 28, 1900.

Recovery on Bond for Support.—United States can not recover on bond given for expenses of insane. July 11, 1893.

Refund of Fines.—Fines impounded may be returned. July 19, 1893.

Regulations—Power of the Secretary of the Treasury.—The Secretary of the Treasury has power to make rules and regulations and appoint officers to carry out the act. Apr. 27, 1889.

Repeal of Law.—Section 5 of the act of March 3, 1875, has not been repealed.

Feb. 25, 1893.

Restrictions.—Admission may be restricted to certain designated ports and by certain vessels. June 13, 1900.

Same.—Admission may be restricted to certain points along Canadian border.

June 28, 1900.

Return of Demented Alien—One Year.—An immigrant who landed in Boston in September, 1895, and is a public charge from causes existing prior to arrival, may be deported. May 11, 1896.

Return of Paupers—Appropriation.—Money appropriated by the act of March 2, 1895, may be used for return of alien who has been landed. Jan. 16, 1896.

Same—One Year.—An alien who becomes a public charge must be returned within one year after he was landed. May 7, 1896.

Seaman.—A foreign seaman with loathsome disease discharged at American port to permit him to enter marine hospital, is not an "immigrant" and should be landed. Sept. 8, 1899.

Stowaways as Passengers. See Head Tax, this title.

As to Alien Contract Labor Questions. See Alien Contract Labor Law.

IMPERSONATION. See False Personation.**IMPOSTS.** See Internal Revenue.

IMPRISONMENT.

Imprisonment Under a Distress Warrant.—It does not appear that there is any statute or decision of the courts fixing the period of imprisonment under a distress warrant issued by this office.

(To U. S. Atty., M. Tenn.) Aug. 5, 1908.

INCOME.

Apportionment of income of bonds between life beneficiary and remainderman.

(Brief.) June 4, 1906.

INCOME TAX.

Erie Railway's liability to pay.

July 15, 1890.

See also Internal Revenue; Taxation.

INDEBTEDNESS. See Municipal Indebtedness.**INDEMNITY.**

Damages Account of Delay in Loading a Ship.—The United States has a right of indemnity against a coal company for failure to load a ship as agreed, on account of which the owners of the ship recovered damages from the Government.

(To Sec. Navy.) Oct. 19, 1907.

(To Sec. Navy.) Oct. 25, 1907.

Suit on Bond of Employee of Subtreasury.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action.

(Brief.) Jan. 26, 1907.

Same.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States. Ib.

Same.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government.

Mar. 30, 1907.

Validity of Bond of Employee of Subtreasury to the United States—Guaranty Bond.—The validity of a bond taken by the United States from an employee of a subtreasury or other office the head of which is required to give bond, is questionable, but the Government may take a bond from a guarantor insuring the fidelity, etc., of such an employee or employees.

Mar. 30, 1907.

Water Charges on Account of Injury to Government Pipe.—The United States has a right of indemnity against an electric-power company for the amount of a bill for water for a life-saving station, which leaked from a Government pipe into which it passed from a water-supply company, and which leak was caused by electrolysis by currents from wires of said electric company.

(To Gen. Supt. L. S. Ser.) Dec. 4, 1907.

INDIAN AGENTS.

As to Liability of Surety on Indian agent's bond. See Surety, October 4, 1904.

See Evidence; Accounting.

INDIAN DEPREDATION CLAIMS.

Mode of Payment.

Oct. 15, 1892.

INDIANS.

Duty on Oil Imported by. See Customs, Free Importations.

Legislation and Practice in re sale of lands owned by individual Indians.

Jan. 4, 1908.

Putting Out at Interest amount appropriated by Congress pending final adjudication by Court of Claims. See Claims.

Supplying with Food out of appropriation to survey boundary between Alaska and British Columbia.

May 20, 1889.

INDIANS—Continued.

Trust Fund of Creek Nation.—Proper disbursement of. Sept. 11, 1895.

Trust Funds Deposited With National Banks—Security.—Individual Indian allotment funds are not public moneys, and the security given to the United States by national banks as depositaries is not available as a guarantee of such funds, and can not be made so except by act of Congress. May 8, 1909.

INDIAN TERRITORY.

Recovery on Forfeited Recognizances in.

(To U. S. Atty., Ind. Ter.) Oct. 24, 1894.

INDIAN TRIBES.

Assignment of Sum Appropriated by Congress. Jan. 29, 1894.

INDIAN TRUST FUNDS.

Bonds of North Carolina—Compromise.—The claim against North Carolina is not a claim of the United States in their own right, but as trustee for the Indians, and there is no authority under section 3469, R. S., to compromise it; and an exchange of bonds would be of doubtful propriety. Dec. 3, 1885.

Collecting Interest, etc.—Under the act of June 10, 1876 (19 Stat., 58), the duties of the United States Treasurer as to collecting interest, etc., on bonds, etc., held in trust for the Indians, is ministerial simply, and after demand if such interest, etc., is not paid, his duty ends upon reporting such fact to the Secretary of the Interior, the trustee. May 22, 1885.

INDUSTRIAL CHRISTIAN HOME, SALT LAKE.

Sale—Terms.—May be sold on such terms as secretary desires. Oct. 10, 1899.

INFECTIOUS DISEASES. *See* Contagious Diseases; Public Health and Marine-Hospital Service.**INFORMERS.**

Compensation—Basis of Payment.—Where claim (customs) has been compromised, the basis of allowance is not exceeding one-half of the net proceeds.

Sept. 6, 1899.

Same—Claim Against Nashville, Chattanooga & St. Louis Railroad.—Payment to informer. June 17, 1886.

Same—Collected by Marshal—Payment by Marshal's Surety—Subrogation—Refund.—Where a marshal's surety paid the informer his share of a fine, and afterwards paid a judgment against the marshal which included the whole fine, he is subrogated to the informer's right, and such share should be refunded to him. Sept. 20, 1910.

Same—Customs Cases. *See* Customs.

Same—Disposition of Unclaimed Shares.—Where informer does not claim share within reasonable time money should be paid into the Treasury as unclaimed, in accordance with section 995, R. S. May 2, 1901.

Same—Internal-Revenue Case—Interest as Penalty.—Interest on taxes can not be considered as fine, penalty, or forfeiture, in order to pay an informer.

Dec. 22, 1886.

Same—Internal-Revenue Cases. *See also* Internal Revenue.

Same—Right to Part of Set-off.—An informer who obtained a judgment is not entitled to share in the amount of a set-off, as such set-off would have been made irrespective of the judgment. Aug. 10, 1887.

Same—Timber-Trespass Cases.—Section 4731, R. S., giving informers one-half amount recovered in timber-trespass cases, has been repealed. July 14, 1899.

July 20, 1899.

Same—Violation Steamboat Laws.—The law relating to the allowance to informers in customs cases might be applied generally, and a claim not passed on by the court or mentioned by the district attorney should not be allowed.

Sept. 30, 1886

INFORMERS—Continued.

Compensation—Violation Steamboat Laws—When Claim Accrues.—An informer under section 4465, R. S., is not entitled to any of the penalty paid without suit. Nov. 8, 1889.

Same.—Who to pay. *See* Salary and Compensation. July 23, 1883.

Interest. *See* Compromise.

Right to Control Actions. *See* Suits.

Smuggling Liquors into Alaska. *See* Alaska.

Suit by—Remission. *See* Remission.

Nov. 27, 1885.

INFRINGEMENT. *See* Patents.**INJUNCTIONS.**

Amenability of the Secretary of the Treasury to mandamus, injunction, etc.

Aug. 17, 1889.

Same. *See also* Claims.

Enjoining Executive Officers.—The court can not enjoin a collector of customs from delivering merchandise as required by the statutes. Jan. 28, 1881.

Forfeiture of Bidder's Deposit.—An executive officer having decided that a failing bidder's deposit has become forfeited, can not be restrained from collecting the same. (Brief.) May 19, 1906.

Affecting payments of moneys in the Treasury. *See* Claims.

See Practice.

INJURIES.

Injuries to Persons in Public Buildings.—The Government is not liable therefor from the negligence of its officers or condition of such buildings (188 U. S., 400), but otherwise as to an employee in a factory, arsenal, or navy yard of the United States (35 Stat., 556); and it is not believed that the custodian is liable.

Dec. 19, 1908.

Government Artisans and Laborers.—The act of May 30, 1908 (35 Stat., 536), providing compensation for an injury to an artisan or laborer in any manufacturing establishment, etc., of the United States, contemplates an accidental injury, and not one occurring to the wrist of a plate printer by slow and imperceptible degrees.

Jan. 11, 1909.

Same.—An injury occurring by imperceptible degrees is not an "accident" within the meaning of act of May 30, 1908 (35 Stat., 536), and time of reporting such injury or condition of working material is not essential.

Mar. 24, 1909.

INQUIRIES.

Unauthorized. *See* Salmon Fisheries.

INSOLVENT LAWS.

Poor Convicts—Discharge of Fine—Homestead and Poor Debtor Laws.—The discharge of a poor convict from imprisonment in pursuance of section 1042, R. S., does not operate as a release or discharge of the judgment under which he was imprisoned. But the homestead and poor debtor laws of the States, it has been held, apply to judgments and executions in favor of the United States in criminal cases.

(To U. S. Atty., M. Ala.) June 4, 1907.

INSPECTOR OF FUEL. *See* Executive Departments.

INSPECTOR OF HULLS.

Power of Secretary to remove.

Dec. 21, 1885.

INSULAR POSSESSIONS. *See* Porto Rico; Philippine Islands.

INSURANCE.

As to losses by fire through insufficient water supply. *See* Municipal Corporations.

See National Banks.

May 24, 1901.

IN THE LINE OF DUTY.**Defined and Fully Discussed.**

Feb. 3, 1885.

Definition.—While in the performance of those things which the law requires of an officer, soldier, sailor, or marine as military duty, he is in the line of his duty.

Nov. 30, 1885.

INSURER.Liability of mail carrier. *See* Postal Service.**INSURRECTION. *See* Rebellion.****INTEREST.**

Amount shown by Transcript.—Interest should not be exacted on amount shown by transcript if such amount is paid without delay.

(U. S. Atty., Conn.) Nov. 9, 1885.

Apportionment of interest on bonds between life beneficiary and remainderman.

(Brief.) June 4, 1906.

Appropriation for Indian Supplies.—The act of March 3, 1875 (18 Stat., 481), making an appropriation for contractors for Indian supplies does not appear to include interest on the claim.

Oct. 30, 1889.

Compromise Offer.—Interest can not be given by Government on money deposited as offer of compromise while awaiting acceptance.

Oct. 15, 1902.

Coupons.—Overdue coupons, when detached from the bonds to which they belong, bear interest.

Jan. 23, 1894.

Customs Duties, or on a Sum Certain.—Liability of a debtor to the United States to pay interest on a sum certain, as duties assessed on reliquidation.

(Brief.) June 4, 1907.

Decree and Mandate not Providing.—The United States is not entitled to interest where decree of court below and mandate of circuit court of appeals do not so provide.

(To U. S. Atty., Mont.) Aug. 4, 1909.

Decree for Costs.—As a general rule interest is never allowed on a judgment or decree for costs.

(To U. S. Atty., Mont.) Aug. 4, 1909.

Disposition of in Suit for use of Pensioner.—Interest recovered in suit on fraudulently indorsed pension check can not be paid to pensioner without an act of Congress.

Oct. 4, 1881.

Factor in Giving Jurisdiction to Appellate Court.—Interest may be included in determining whether the amount in controversy is sufficient to give the Supreme Court jurisdiction of an appeal.

(To U. S. Atty., E. La.) Sept. 8, 1910.

Florida Claims.—Claims for interest on.

Mar. 19, 1890.

Fines—In Criminal Case.—There does not appear to be any law for demanding interest on a fine in a criminal case, the only statute in relation to interest on judgments, section 966, R. S., providing that it shall be allowed in civil causes.

(To U. S. Mar., S. Ala.) Aug. 28, 1906.

Same—Interest on Fines in Releasing Land.—Under section 3751, R. S., providing for the release of land taken for debt, interest is demandable, although the debt was incurred by fine. In such a case interest on costs, however, is not collectible.

(To U. S. Atty., S. Ala.) Oct. 20, 1908.

Same—Interest is not Collectible on Fines.

(To U. S. Atty., S. Cal.) May 7, 1907.

Forfeited Recognizance Judgments.—Judgments in forfeited recognizance cases being "civil," the United States is entitled to interest thereon in accordance with section 966, R. S.

(To U. S. Atty., E. La.) May 1, 1909.

Same.—Interest should be collected on a judgment on a forfeited recognizance, section 966, R. S., giving a right thereto in all civil causes.

(To U. S. Atty., Wn. Va.) Jan. 5, 1909.

INTEREST—Continued.

Fur-Seal Rents.—North American Commercial Co. liable for interest on rent, etc., not paid for years 1894-1897; should pay legal rate, and this is 6 per cent.

Dec. 31, 1898.

Government Deposits—Additional Currency Act.—The interest prescribed by the additional currency act (35 Stat., 552) on certain deposits is not chargeable until the Secretary of the Treasury has fixed the rate and given notice to the depositaries.

June 10, 1908.

Same—On What Deposits Interest Chargeable.—The "special and additional deposits" on which interest is chargeable (additional currency act, 35 Stat., 552) are those over and above the sums necessary to carry on the operations of the Government.

Ib.

Judgments—Against United States—Until Paid.—Where the mandate of the Supreme Court in a judgment against the United States directs that interest shall be recovered until paid, it should be followed.

Feb. 2, 1892.

Aug. 8, 1893.

Same—For Fine or Penalty.—A judgment on a fine or penalty does not draw interest under section 966, R. S.

(To U. S. Atty., Ind.) May 3, 1895.

Same—On Appeal.—Upon the affirmance on appeal of a judgment of the court below which did not provide for interest, and as to which the mandate was silent, judgment on the mandate would not carry interest; but it is not clear that it would not be otherwise when the judgment below provided for interest and the mandate was silent.

(U. S. Atty., Me.) June 2, 1905.

Same—On Forfeited Bail Bonds.—Interest is collectible on judgments on forfeited bail bonds where no mention is made of interest in the judgment, as provided in section 966, R. S., in civil actions.

(To U. S. Atty., W. Ark.) Feb. 2, 1897.

Same—Remission.—Interest on judgment can not be remitted.

May 29, 1903.

Same—Silent as to Interest.—Suggests question whether section 966, R. S., authorizes execution to include interest not on face of judgment, and whether an action of debt therefor is not necessary.

(To U. S. Atty., Wn. Va.) Jan. 13, 1909.

Maturity when not Specified.—Where, in a contract for the payment of money, no provision is made for the payment of interest at stated periods, the interest runs with the principal and matures with it.

May 29, 1905.

Money Withheld by Paymaster.—There is no authority to abate interest on money withheld by a paymaster. See section 3624, R. S.

(U. S. Atty., W. Va.) July 26, 1880.

Old Mint Property at Philadelphia.—Contract of sale construed as to time when increased rate of interest on deferred payment commenced.

Aug. 3, 1909.

Payment—By the United States—Sewer Tax.—The Government can not pay interest on a sewer tax or any other debt except upon special contract or law.

Sept. 11, 1888.

Same—Same—By the United States.

(Brief.) Apr. 6, 1905.

Same—In Redeeming Lands.—The debt under section 3751, R. S., which the debtor must pay in order to redeem, is that amount which on the day the land was sold would have satisfied the judgment and execution, and would exclude interest which accrued since that time. Whether prior interest would be chargeable would depend on State law and practice.

(To U. S. Atty., S. Ala.) Dec. 30, 1908.

Penalty of a Bond.—Interest on the penalty of a bond is recoverable as damages for the retention of the penalty after the same became payable.

(To U. S. Atty., S. Cal.) Oct. 14, 1910.

Postal Deposits.—Government should insist on payment to it of interest on post-office funds on deposit with bank between time of failure and resumption.

Nov. 15, 1901.

INTEREST—Continued.

Public Money not Turned Over.—A person accountable for public money is operated with interest on such money when not paid over under section 3624, R. S. (To Mr. Birney.) Oct. 31, 1895.

Recovery on Sum Long Due.—North American Commercial Co. should pay interest on amount due for sealskins turned over to it in 1891, but recently discovered. Jan. 16, 1902.

Relinquishment.—Interest on judgments in civil cases is as much a part of the judgment as the principal, and can not be relinquished by any officer of the Government. (To U. S. Mar., S. Ala.) Oct. 3, 1906.

Remission.—Interest on judgment in favor of United States can not be remitted. (To U. S. Atty., Colo.) Feb. 21, 1905.

Same.—Interest is as much a part of a judgment as the principal, and can not be reduced or remitted. (To Browning & Shephard.) Feb. 23, 1905.

Retained Guarantees of Contractors.—The interest on retained guarantees of contractors for work in the District of Columbia, held by the Treasurer of the United States, should be paid to the contractors as it accrues.

(To Treasurer U. S.) July 29, 1885.

Retained Moneys of the Government.—A public officer who refuses to disburse or return to the Government when required to do so moneys in his hands which belong to the Government, is chargeable with interest thereon.

(Brief.) Nov. 5, 1907.

Surety's Liability—Beyond Penalty of Bond.—District code does not bar interest in recovery against surety in excess of penalty of bond.

(To Duval.) Dec. 16, 1902.

Same.—According to the weight of authority, the plaintiff may recover interest against the sureties, as well as against the principal, by way of damages, though the total recovery exceeds the penalty of the bond. (Brief.) Feb. 1, 1905.

Same.—A surety is liable for interest upon a judgment obtained by the Government, though the total recovery exceeds the penalty of the bond.

(U. S. Atty., Me.) May 13, 1905.

United States Entitled to What.—Interest that may be collected by the United States. (Brief.) Apr. 5, 1905.

See also National Banks.

INTERNAL REVENUE.

Abatement of Taxes—Computing.—Mode of computing abatement of tax on spirits destroyed when there is excess insurance. Mar. 14, 1899.

Same.—On spirits destroyed by fire. Jan. 8, 1886.

Feb. 18, 1887.

Action on Bond to Collector from Deputy.—The United States has no right of action on a bond taken by a collector of internal revenue from a defaulting deputy. (Brief.) Apr. 7, 1905.

Appeals from Decisions of the Commissioner.—No appeal lies to the Secretary of the Treasury from a decision of the Commissioner of Internal Revenue in a matter concerning which he is specially charged by statute with the duty of deciding, ruling, or acting upon. Oct. 14, 1907.

Collectors—As Disbursing Agents.—Bonds of collectors are liable for their acts as disbursing officers. (To U. S. Atty., S. N. Y.) Mar. 6, 1880.

Same—Deputy Holding Two Offices. *See Public Officers and Employees.*

Combination Stamp on Imported Cigars. *See Customs; Stamps.*

Commissioner—Authority to Dismiss Criminal Prosecutions.—There is no statute which authorizes the Commissioner of Internal Revenue to dismiss or discontinue a criminal prosecution. Dec. 23, 1910.

INTERNAL REVENUE—Continued.

Compromise of Bail Cases.—For forfeiture of bail growing out of internal-revenue matter is a civil case, and compromisable under section 3469, R. S.

Jan. 28, 1899.

Compromise of Criminal Proceedings.—A case against an officer for embezzlement can not be compromised.

Oct. 18, 1887.

Constitutionality of Income-tax Laws, and Memorandum of Decisions in Relation Thereto.

(Brief.) Feb. 11, 1909.

Different Proceedings as a Bar.—Proceedings for a penalty or forfeiture as a bar to a criminal prosecution, or vice versa, for same offense.

(Brief.) May 5, 1905.

Distilled Spirits—Allowance for Leakage.—The act of December 20, 1879, makes allowance only for loss occurring during transportation from the distillery to the port of export, and not for loss while in a warehouse.

Sept. 18, 1885.

Exportation of Whisky not in Good Faith.—Whisky carried out of the country under the form of exportation and brought back again, to escape some home revenue regulation, would not be an importation.

(To U. S. Atty., W. N. Y.) Apr. 2, 1886.

Exportation to Philippines.—The question whether spirits shipped to Philippines were actually exported from the United States in order to cancel transportation bond, should be left to courts in view of decision of Supreme Court that Philippines are not foreign territory.

Oct. 10, 1903.

Forfeiture—Compromise—Maintaining Proceedings.—A forfeiture under section 3330, R. S., for relanding whisky which had been withdrawn from a distillery warehouse for export, but on which taxes had been accepted, may be compromised under section 3469, R. S., or proceedings may be dismissed by the Solicitor of the Treasury under section 376, R. S.

Apr. 20, 1905.

To maintain forfeiture proceedings in this case it would be necessary to first refund the taxes paid.

1b.

Free of Tax—For Use of Government.—Alcohol for use of Fish Commission may be withdrawn from warehouse free.

June 5, 1891.

Same—Same.—Alcohol for use of Agricultural Department may be withdrawn from bond free.

June 25, 1891.

Same—Same.—Goods for the Government are free of tax.

Nov. 11, 1891.

Illegal Act to Detect Crime.—Secretary may permit sale by innocent owner of improperly stamped tobacco where Government permitted such party to buy in order to detect greater crime.

Nov. 16, 1898.

Informer's Compensation—Interest on Taxes as a Fine.—Interest on taxes can not be considered as a fine, penalty, or forfeiture in order to pay an informer.

Dec. 22, 1886.

Same—Payment.—After 10 years an informer can not be paid a share of a compromise on account of violation of the internal-revenue laws.

July 29, 1886.

Same—Repeal as a Bar.—Where an informer claimed compensation under an act which had been repealed prior to a compromise of the case, the Secretary rejected the claim on the ground that it was barred by the repeal, the Court of Claims holding that the Secretary was the sole judge, and the claim now being in Congress, Congress alone can grant relief.

Oct. 29, 1885.

Legacy Tax.—A fund bequeathed to trustees to apply rents and profits so far as necessary to maintenance of testator's grandson until his majority, and then to pay him the net rents and profits during his natural life, and if he should die leaving issue, the trust estate to be conveyed to such issue; if no issue, then to testator's heirs at law; if grandson left a wife he might direct by will a payment to her of part of the corpus of the trust: *Held*, that grandson's interest is contingent, and tax paid thereon should be refunded.

Jan. 2, 1903.

INTERNAL REVENUE—Continued.

Legacy Tax.—A fund bequeathed to trustees to pay the net rents and profits to testator's daughter for her sole and separate use, and if said daughter should die leaving issue, the trustees directed to convey their shares to such issue; if no issue, then to testator's heirs at law: *Held*, that daughter's interest is contingent, and tax paid thereon should be refunded under act of June 27, 1902 (32 Stat., 406). (Brief.) Jan. 2, 1903.

Same.—A share of an estate given to a trustee to pay income thereof to testator's child until 30 years of age and then the principal; and in case of child's death before 30 then to child's heirs, or child may dispose of share by will: *Held*, that child's interest is vested, and tax paid thereon should not be refunded under act of June 27, 1902 (32 Stat., 406). May 3, 1904.

Opium not Stamped—Disposition.—Opium found without internal-revenue stamps may be destroyed. Dec. 26, 1895.

Payment by the Government.—There is no authority in law to require the United States to pay either customs duties or internal-revenue taxes. Sept. 30, 1897.

Payment of Taxes by Check.—Draft of bill approved. Dec. 6, 1910.

Playing Cards—Reimported—Duties.—Reimported domestic playing cards may have stamps affixed in payment of duties. Sept. 4, 1900.

Power of Commissioner Over Direct-Tax Claims.—The Commissioner of Internal Revenue has no jurisdiction over claims for refund of direct taxes, that power resting in the Secretary of the Treasury. Sept. 29, 1887.

"Preparation."—Plug tobacco is not a "preparation." Sept. 5, 1893.

Printing Stamps.—The work of engraving and printing stamps for the Bureau of Internal Revenue, to be paid for out of the present appropriation, must be done at the Bureau of Engraving and Printing. Other stamps may be printed elsewhere, provided payment therefor is not made from the Treasury. Aug. 27, 1884.

Reconsideration of Former Decision—Refund Stamp Tax.—Reconsideration of claims for refund stamp tax settled by former commissioner may be reopened and adjusted to follow court decision. Aug. 10, 1900.

Recovery of Internal-Revenue Taxes collected under an invalid act. (Brief.) Jan. 21, 1910.

Redemption by the Government of Lands Sold for State Taxes. *See* Lands.

Refund—Decisions.—Finality of the "Refund" decisions of the Commissioner of Internal Revenue. (Brief.) Apr. 1, 1905.

Same—Inheritance Tax.—Refund should be refused where D. died in 1877 leaving life-trust fund for daughter with power of appointment, or to her distributees; daughter died in 1899 without exercising power. When did property pass? June 11, 1901.

Same—Jurisdiction of Commissioner.—Accounting officers can not question refunds made by the commissioner. Apr. 5, 1890.

Same—On Interest Withheld from Bondholders.—A refund of tax on interest on railroad bonds withheld by company from the stockholders should be made to the latter. Feb. 11, 1889.

Reimported Whisky.—Reimported whisky placed in a warehouse is subject on withdrawal for consumption to duty equal to the tax and 10 per cent additional, under section 2970, R. S. May 20, 1885.

Remission—After Suit Brought.—Taxes on spirits may be remitted although suit brought. June 10, 1890.

Same—In Favor of Mortgages.—Where machinery which was mortgaged was sold for violations of law, there is no authority to remit in favor of the mortgagee. Jan. 31, 1889.

INTERNAL REVENUE—Continued.

Remission—Laws Relating to Vessels.—Section 5294, R. S., giving the Secretary power to remit any forfeiture "provided for in laws relating to vessels," does not include forfeitures for violations of revenue laws. (Sec. 3450, R. S.)

May 4, 1904.

Same—Of Taxes after Judgment. See Remission, this title.

Same—Vessel.—The Secretary of the Treasury has no power to remit the forfeiture of a vessel on which was concealed distilled spirits where value is over \$1,000. (Secs. 3450, 5293, R. S., and act of Feb. 27, 1877.)

May 4, 1904.

Sale of Seized or Forfeited Property.—There is no authority of law for selling such property beyond the jurisdiction of the court or of the seizing officers.

Aug. 27, 1891.

Spirits and Licorice to manufacture plug tobacco, dutiable.

Sept. 5, 1893.

Stamp Dies and Plates—Return to Owners.—The rolls, dies, and plates used in printing private revenue stamps, being no longer required by the Commissioner of Internal Revenue, may after cancellation be returned to the owners.

July 20, 1883.

Stamp Tax—Express Receipts Given to United States.—United States Express Co. can not be relieved of stamping receipts given United States.

May 5, 1900.

Stamps—Destruction of in the Mails.

Dec. 30, 1891.

Same.—Furnishing for exhibition purposes. See Obligation.

Same—Liability of Match Manufacturer.—Match manufacturer is not accountable for stamps which he obtained on credit, but would be liable for debt.

May 25, 1895.

Same—Warehouse Bond.—Bond covering warehouse in Porto Rico does not need documentary stamp.

Mar. 13, 1901.

Same.—What stamps are necessary on bonds attached to contracts.

(To Lighthouse Board.) July 23, 1898.

Same.—What stamps surety companies are required to place on bonds.

July 13, 1898.

Suits—Commissioner's Duty. See Suits.

Suits on Export Bonds in Charge of Whom. See Suits.

Suspension of Execution.—The Solicitor of the Treasury directs suspension of execution when defendant makes an offer of compromise.

(To Atty., Ky.) Sept. 4, 1903.

Tax—on Certificates.—"Certificates of membership" issued by an investment company under seal, providing payment of fixed sum at specified date, should be taxed as bonds not otherwise provided for.

June 22, 1901.

Same—On Cigars and Cigarettes from the Philippines.—Section 5 of the tariff act of 1909 includes both cigars and cigarettes.

Dec. 1, 1909.

Same—Copies of Bills of Lading.—Collection of 1-cent tax on duplicates or copies of domestic bills lading, doubtful.

Dec. 20, 1901.

Same—On Distilled Spirits—Small Quantities.—As the act of May 28, 1880 (21 Stat., 145), limits the capacity of package of distilled spirits to 10 gallons, and section 3251, R. S., exempts the fractional part of half gallons from tax, there is no way to prevent great quantities of such spirits escaping taxation.

July 22, 1885.

Same—Spirits—Abatement.—Tax can not be abated on fruit brandy alleged to have been destroyed by fire while in a designated place of deposit and before the tax stamp was affixed, section 3221, R. S., not providing therefor.

June 25, 1887.

Warehouse for Bottling Whisky.—A manufacturing bonded warehouse for bottling and labeling whisky for exportation is not authorized.

Jan. 4, 1894.

See also Direct Taxes.

INTERNATIONAL.

Use of the Word by a State bank.

Apr. 20, 1892.

INTERPRETATION OF LAWS. See Statutory Construction.

INTERSTATE COMMERCE.

Free Transportation of Customs Officers.—The exception, in favor of "customs inspectors," to the provisions in section 1 of the act of June 29, 1906 (34 Stat., 584), prohibiting free transportation by common carriers, is scarcely flexible enough to warrant the inclusion of special agents, special inspectors, or other customs officers, even when traveling on the duty of customs inspection.

July 31, 1906.

The act prohibiting free transportation (*supra*) relates to water transportation only when it is connected with a railroad under a common control or management.

Ib.

INTOXICATING LIQUORS.

Sale on premises partly leased by the Government. See Nuisance.

INVENTIONS.

Use by Government.—The Government has no right to use the invention of an employee without compensation.

Dec. 30, 1887.

See also Patents.

ISTHMIAN CANAL.

Authority to Issue Bonds.—The Secretary of the Treasury has authority to issue bonds for \$45,368,020, the balance of the appropriation for the Isthmian Canal made by act of June 28, 1902 (32 Stat., 484).

July 15, 1909.

ISTHMIAN CANAL BONDS.

Security for Bank Circulation.—The Secretary of the Treasury may issue coupon instead of registered Panama bonds, but under section 5161, R. S., he would be compelled to change them for registered to facilitate the issue of circulation to a bank.

Aug. 4, 1910.

Same—Depriving of Right.—The Secretary of the Treasury can not issue said bonds in a form or put a clause in such registered bonds which would prevent their use as a basis for bank circulation.

Ib.

JAMESTOWN EXPOSITION. See Expositions.

JAMESTOWN EXPOSITION COMPANY. See Expositions.

JEOPARDY.

Acquittal of Charge of "Smuggling" as Bar to Forfeiture.—The fact that a prosecution for "smuggling" under sections 2865 and 3082, R. S., is a bar to a proceeding to forfeit the goods under the last-named section, is not so much upon the ground of "twice in jeopardy" as it is that the issues are the same and can not be raised the second time.

(To U. S. Atty., W. Tex.) Dec. 23, 1907.

Same.—But the issues being different in a prosecution for smuggling under sections 2865 and 3082, R. S., and a proceeding for forfeiture under section 2802, an acquittal in the former is not a bar to the latter.

Ib.

Different Proceedings as a Bar.—An arrest and acquittal on a charge of larceny, even upon a jury trial, would not bar a subsequent prosecution for receiving stolen property, and a discharge for want of evidence on a preliminary examination before a justice of the peace on the latter charge would not bar a subsequent prosecution for the same offense.

Apr. 4, 1905.

Same.—Where a penalty, fine, and imprisonment are imposed for the same offense by different statutes, the punishments are cumulative, and may all be imposed, and by different actions.

(To Bartlett.) Apr. 27, 1905.

Same.—As to whether proceedings for a penalty of forfeiture under the revenue laws would be a bar to criminal prosecution, or vice versa, for the same offense.

(Brief.) May 5, 1905.

JEOPARDY—Continued.

Different Proceedings as a Bar—A Penalty, Fine, and Imprisonment may be imposed for the same offense. (Brief.) May 20, 1905.

Embezzlement and Distress Warrant—Acquittal of embezzlement would not be a bar to arrest and proceedings on a distress warrant, the latter being merely civil process for the collection of a debt. (To Atty. Gen.) Mar. 23, 1909.

JEWELRY.

Ornaments in Similitude of Coins. See Counterfeiting.

JOINT OBLIGORS.

Release of. See Compromise.

JOINT RESOLUTIONS. See Concurrent Resolutions.**JUDGE.** See United States Judges.**JUDGMENTS.**

Acquittal of Charge of "Smuggling" as a Bar to Forfeiture.—The fact that a judgment for "smuggling" under sections 2685 and 3082, R. S., is a bar to a proceeding to forfeit the goods under the last-named section, is not so much upon the ground of "twice in jeopardy," as it is that the issues are the same and can not be raised the second time. (To U. S. Atty., W. Tex.) Dec. 23, 1907.

"After Judgment of the Court," in section 4 of the pure-food act (34 Stat., 769), means after a judgment of a trial court and not of a court of last resort.

Aug. 31, 1906.

- **Against United States on Counterclaim.**—Suggestion that motion be made to strike out amount allowed in excess of Government's claim.

(U. S. Atty., Wn. Ark.) Mar. 2, 1880.

Amending After Two Years.—Court would not amend a judgment after so much time had elapsed. (To 2d Comptroller.) Feb. 7, 1880.

Applying Pension Money to Payment of.—Pension money can not be withheld to apply on judgments of the Government. (To U. S. Kan.) May 10, 1881.

(To Monks.) May 10, 1881.

Assignments of. See Assignments.

Awards of Arbitrators.—A valid award by arbitrators would have the force and effect of a judgment. Feb. 13, 1883.

Bankruptcy as a Bar.—A discharge in bankruptcy does not bar the collection of a judgment in favor of the United States on a forfeited recognizance.

(To U. S. Atty., Wn. Va.) Jan. 2, 1909.

Cancellation by Bankruptcy.—Bankruptcy does not discharge a judgment of the United States and a rule to show cause in relation thereto can not be served upon a district attorney. Mar. 1, 1910.

Collection—Appointment of Attorney.—Employment to collect judgments can only be as special United States attorney appointed by Attorney General.

Mar. 19, 1895.

Same—Contract for.—The Secretary of the Treasury can not now contract for the collection of judgments, but probably could in 1858. The Attorney General may employ attorneys and counselors. Feb. 8, 1889.

Same—Same.—There is no authority to enter into a contract for collection of judgments. Mar. 19, 1895.

Same—Same.—There is no authority to contract for the collection of judgments. (To Jayne.) Apr. 21, 1896.

Same—Same.—There is no law authorizing the Secretary of the Treasury to enter into a contract for the collection of debts due the United States; no person can make a valid contract in behalf of the Government unless expressly or impliedly authorized by statute to do so. (To Vining.) Sept. 26, 1904.

JUDGMENTS—Continued.

Collection—From Surety.—It is no defense to a surety that the Government might have collected the judgment while the principal was alive and solvent.

(To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Same—Resistance by Suit.—It is questionable whether suit against officers of the United States to prevent the alleged contemplated levy of an execution on the lands of one Beniville F. on a judgment against Benjamin F. is not a suit against the United States for equitable relief, and, therefore, an encroachment upon the rule that the Government can not be sued, except in cases provided by statute.

(U. S. Atty., Ind.) Apr. 17, 1906.

Compromising with Joint Debtors. *See* Compromise. Mar. 6, 1882.

Compromise—Appointment of Attorneys to Collect.—There is existing law amply sufficient to settle claims, including judgments, in favor of the United States by compromise (secs. 409 and 3469, R. S.), and also to appoint assistant attorneys to collect such outstanding claims. (Sec. 363, R. S.)

(To Atty. Gen.) Jan. 30, 1905.

Court of Claims. *See* Court of Claims.

Discharge.—There is no authority to discharge a judgment (claim) of the United States except by payment in full or compromise.

(To U. S. Mar., Ind.) May 2, 1881.

Docketing.—A judgment on a judgment should be docketed and indexed in the proper State office, except in the parish (or county) where rendered.

(To U. S. Atty., E. La.) Sept. 8, 1910.

Same—Civil and Criminal Cases.—A judgment for a fine in a criminal case stands upon the same footing as to docketing in the State office in the county where the debtor resides as a judgment in a civil cause.

(To U. S. Atty., M. Ala.) June 4, 1907.

Same—Discretion of District Attorney.—The question of the docketing in State offices of Federal judgments for fines against insolvent persons on the mere possibility of their acquiring property in future, is one for the exercise of the discretion of United States attorneys.

(To U. S. Atty., M. Ala.) June 11, 1907.

Dormant—Definition.

(To U. S. Atty., E. La.) Sept. 13, 1910.

Same—Revival Proceeding.—Such judgments as would be dormant under State law should be revived by such proceeding as would be necessary to revive a judgment of the State courts.

(To U. S. Atty., E. La.) Sept. 8, 1910.

Excess of Set-Off.—A judgment can not be rendered against United States for excess of set-off.

(To U. S. Atty., Nebr.) Feb. 2, 1898.

Execution on Judgment Compromised.—Where a judgment was compromised, but left unsatisfied on the records at request of debtors, the Government can not afterwards issue execution.

Mar. 20, 1886.

Forfeited Recognizance—Dismissal.—The Government should not move for dismissal of suit on forfeited bail bond.

(To Atty., S. Ga.) Feb. 20, 1904.

Same—Disposition Collections.—Money recovered on forfeiture of recognizance judgments should be paid into Treasury.

June 11, 1903.

Same—Enforcement Where Equities.—Relief in such cases should be sought under section 1020, R. S., or compromise.

(To Atty. Gen.) Mar. 30, 1910.

(To U. S. Atty., N. Ala.) Apr. 1, 1910.

Same—Same.—Judgment in such cases should be set aside, or offers of compromise made.

(To U. S. Atty., N. Ala.) Apr. 15, 1910.

Same—Naming Sureties.—That the final judgment in the case of a forfeited bail bond does not name the sureties, except as "et als.," is no ground for vacating the judgment.

(To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Same—Relief.—Under Section 1020, R. S., can not be exercised after judgment.

Nov. 4, 1886.

JUDGMENTS—Continued.

Forfeited Recognizance—Relief.—Only relief from a judgment on a forfeited recognizance is under section 3469, R. S., by compromise. (To Fagan.) Jan. 10, 1896.

Same—Same.—Only relief from judgment on bail bond is by compromise.

July 20, 1898.

Same—Same.—Forfeited bail bond can only be disposed of through compromise.

Jan. 5, 1901.

Same—Same.—Right of court to set aside such a judgment after 13 years disputed and appeal directed. (To U. S. Atty., W. N. C.) Dec. 26, 1908.

Same—Same.—Judgments on forfeited recognizances may be set aside on account of equities or hardships under section 1020, R. S., or if this is inexpedient, relief might be given by way of compromise, on the ground that if sought the court would probably set such judgments aside.

(To Asst. U. S. Atty., E. Okla.) July 13, 1910.

Same—Remission.—The Secretary of the Treasury can not remit the penalty of a bail bond, and the only relief is by way of compromise under section 3469, R. S.

(To Hampton.) Jan. 12, 1906.

Same—Same.—There is no power in the executive department of the Government to set aside, annul, or remit a judgment on a forfeited bail bond, aside from section 3469, R. S., by way of compromise, and it is doubtful if the court has power to grant relief under section 1020, R. S., after the term at which final judgment thereon was entered.

(U. S. Atty., Mid. Ala.) June 9, 1906.

Same—Setting Aside.—A judgment of forfeiture of a recognizance can not be set aside after the lapse of 18 years.

(Atty., N. Ga.) June 17, 1904.

Same—Same.—Where there has been no willful default, defendants should be given an opportunity to have courts set judgments aside, or offers of compromise might be favorably considered on ground that courts would probably relieve.

(To Montgomery.) Apr. 4, 1910.

Same—Same.—The courts hold that the rule that a judgment can not be disturbed at a subsequent term, does not apply the these cases.

(To U. S. Atty., S. Miss.) Oct. 15, 1910.

Same—Setting Aside After Term.—It is considered that a court is without power to vacate a judgment in a forfeited recognizance case at any time subsequent to the one at which the judgment was entered, and an appeal should be taken from any ruling to the contrary.

(To U. S. Atty., W. N. C.) Dec. 1, 1906.

Same—Want of Service.—That scire facias had not been served on the sureties on a forfeited bail bond might entitle them to relief against the judgment by proceedings in equity, but a court of law can not entertain a proceeding to vacate a judgment because there had been no service of process on the defendant.

(To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Forfeiture of Money Deposited in Lien of Bail Bond.—In case of money deposited in lieu of bail as security for the appearance of a defendant, the court should, on default, declare the deposit forfeited and direct the money to be paid into the Treasury of the United States.

(To U. S. Atty., W. N. C.) Apr. 23, 1907.

Interest—Forfeited Recognizances.—Interest should be collected on a judgment on a forfeited recognizance, section 966, R. S., giving a right thereto in all civil causes.

(To U. S. Atty., Wn. Va.) Jan. 5, 1909.

Same—Not Provided for on Face of Judgment.—Suggests question whether section 966, R. S., authorizes execution for interest not on face of judgment, and whether an action of debt therefor is not necessary.

(To U. S. Atty., Wn. Va.) Jan. 13, 1909.

Same—On Judgment for Costs.—The United States is not entitled to interest where decrees of court below and mandate of circuit court of appeals do not so provide.

(To U. S. Atty., Mont.) Aug. 4, 1909.

JUDGMENTS—Continued.

Interest—On Judgments. *See also* Interest.

Lien Before Judgment. *See* Lien.

Same—Effect of Foreclosure Proceedings.—A railroad company through foreclosure and reorganization proceedings can not defeat a judgment lien of the United States. Aug. 11, 1899.

Same—Effect of Stay of Execution.—A stay of execution, made by the court, does not affect the execution lien. (To U. S. Atty., N. Ala.) Feb. 16, 1886.

Same—Extent.—The act of August 1, 1888 (25 Stat., 357), was merely to restrict or limit the extent of the lien of judgments and decrees of United States courts. Prior to said act the lien of such a judgment was coextensive with the territorial jurisdiction of the court by which it was rendered.

(To U. S. Atty., E. La.) Jan. 10, 1906.

Same—Idem Sonans.—A judgment against Benjamin F. would not be a lien on lands belonging to Beniville F. Jan. 29, 1906.

(To U. S. Atty., Ind.) Apr. 17, 1906.

Same—On Debtor's Property—Release.—The Secretary of the Treasury can not release the lien of a judgment on a debtor's property; only Congress can do that.

(To U. S. Atty., N. Ill.) Aug. 3, 1897.

Same—Registering.—A judgment recovered prior to the act of August 1, 1888 (25 Stat., 357), becomes a lien upon its entry in the index or docket kept by the clerk as provided in said act, upon the property of the judgment debtor remaining in him or his heirs at the time of entry. Under such circumstances the act would not be retroactive, and a person afterwards purchasing could not so claim.

(To Atty. Gen.) June 2, 1910.

Same—Same.—It is doubtful whether prior to the act of 1888 a judgment, without being docketed according to State law, was a lien within the territorial jurisdiction of the court. Ib.

Same—Same—Statute of Limitations.—Where the title to property was in the judgment debtor or his heirs until after the passage of the act of 1888, and the judgment was indexed in accordance therewith, there is a lien, unless the State statute of limitations applies, and this is a question.

(To Atty. Gen.) June 6, 1910.

Money in Lieu of Bail Bond.—All that is necessary for the court to do when money has been deposited in lieu of a bond for a defendant's appearance, is to call the defendant, declare the money forfeited, and direct its payment into the Treasury.

(To U. S. Atty., W. N. C.) Apr. 23, 1907.

(To Clk. Dist. Ct., N. J.) Nov. 5, 1907.

Payment—By the United States as Stakeholder to Defendants, Receivers, Appellees, etc.

(Brief.) Aug. 6, 1906.

Same.—Before time of appeal has expired.

June 18, 1890.

Same—Pending Appeal.—Payment by the Treasury of a judgment of the Court of Claims pending an application to the Supreme Court of the United States for the allowance of an appeal.

(Brief.) Aug. 4, 1906.

Poor Convicts—Discharge of Fine—Homestead and Poor-Debtor Laws.—The discharge of a poor convict from imprisonment in pursuance of section 1042, R. S., does not operate as a release or discharge of the judgment under which he was imprisoned. But the homestead and poor-debtor laws of the States, it has been held, apply to judgments and executions in favor of the United States in criminal cases.

(To U. S. Atty., M. Ala.) June 4, 1907.

Recording.—It is deemed advisable that all judgments in favor of the United States in Alabama should be recorded in the county where the judgment debtor resides, and also in any other county in which he is supposed to own property.

(To U. S. Atty., S. Ala.) Sept. 17, 1906.

JUDGMENTS—Continued.

Recording.—It is strongly believed that the courts would hold the United States bound by the act of August 1, 1888 (25 Stat., 357), which provides that the judgments of Federal courts shall be liens on property in a State when registered, etc., according to the State law; but according to the decision in *United States v. Spiel* (8 F. R., 143), the lien of a judgment in favor of the United States would not be affected by any State statute of limitations.

(To Atty. Gen.) Sept. 19, 1906.

(To U. S. Atty., S. C.) Dec. 10, 1906.

Same.—A decree in favor of the Government for costs in a land-patent suit in Arkansas should be recorded in the State office in the county where defendants have lands, to make it a lien on such lands.

(To U. S. Atty., W. Ark.) Dec. 31, 1906.

Release by Recovery in Another Proceeding for the Same Debt.—Where a distillery is sold for taxes, a judgment on a warehouse bond for the same debt would be satisfied.

(To U. S. Atty., So. Ohio.) Jan. 26, 1882.

Release—By Solicitor of the Treasury.—There is no authority given to the Solicitor of the Treasury to release judgments in favor of the United States, but they may be compromised by the Secretary of the Treasury under section 3469, R. S.

(To Lee.) Aug. 26, 1904.

(To Potter.) Oct. 17, 1904.

(To Lee.) Oct. 18, 1904.

Same.—No officer of the Government has power to release a judgment in favor of the United States unless it be by way of compromise in case of doubtful recovery.

(To U. S. Atty., Wn. Va.) Jan. 12, 1909.

Same—Release of One of Several Co-Debtors. See *Compromise; Suretyship*.

Same—Release of One Judgment Debtor.—In Texas a release of one judgment debtor will not release his co-debtors.

(Brief.) May 13, 1908.

Same—Release to Remove Cloud on Title.—There is no authority to release a judgment of the United States, and it can not be done to remove cloud from title to property against which prior liens exist.

Nov. 26, 1881.

Remission.—A judgment in favor of the United States can not be remitted or satisfied except upon payment of the full amount thereof or through compromise under section 3469, R. S., or by the court at the term at which such judgment was rendered.

(To U. S. Atty., W. Tenn.) July 23, 1906.

Same.—A defense can not be considered after judgment and relief granted on that account by the Secretary of the Treasury or this department. Congress alone can do that in the case of a judgment rendered nearly 10 years ago.

(To Boyles.) Sept. 22, 1906.

(To Boyles.) Sept. 28, 1906.

Same.—Neither the Secretary of the Treasury nor any other officer has power to remit a judgment on a forfeited recognizance, and it can only be settled by payment in full or compromise.

(To Barber.) June 19, 1909.

(To U. S. Atty., Mass.) June 25, 1909.

Reopening—Clerical Error.—A clerical error of the clerk of the court is one of the matters upon which a judgment of the court can be opened, modified, or set aside, after the term has closed at which it was rendered.

(To U. S. Atty., M. Ala.) Aug. 1, 1906.

Reopening—At a Subsequent Term of Court.—There is no way to vacate judgments, or allow defenses to be interposed, long after they have been rendered.

(To Atty. Gen.) Sept. 1, 1909.

Reversal—Effect of.—Where the Supreme Court reversed the judgment of the court below and ordered a new trial, but a mandate was not sued out in the case, the judgment below was annulled and can not now be enforced.

(To Atty. Gen.) June 11, 1906.

JUDGMENTS—Continued.

Reversal—Effect of.—The fact that a judgment was reversed on appeal by the Government would not affect the right of the judgment debtor to a credit for the amount collected on execution before the taking of the appeal.

(To Atty. Gen.) June 11, 1906.

Same.—The effect of the reversal of a judgment. (Brief.) June 11, 1906.

Sale and Assignment.—The power to sell a debt due by one citizen to the United States to another citizen is of doubtful legality, and it would be inadvisable to make such a sale. Aug. 2, 1883.

Same.—There is no law authorizing the sale and assignment of a judgment recovered by the United States. (To U. S. Atty., S. Fla.) Apr. 15, 1904.

Same.—There is no law authorizing the sale and assignment of a judgment obtained by the United States. (To Smith.) Aug. 26, 1905.

Satisfaction and Refund.—There is no way to satisfy a judgment and hold the money to await the result of an action to contest the validity thereof.

(To U. S. Atty., E. La.) May 1, 1909.

Satisfaction—Setting Aside.—The satisfaction of a judgment may be set aside in Kentucky where the judgment debtor had no title to the land sold on execution. (To U. S. Atty., Ky.) Aug. 19, 1904.

Same—Upon Resettlement of Accounts.—Where a judgment was taken against an Indian agent for a balance found against him, but upon a resettlement he was found not indebted, the judgment may be entered satisfied. June 19, 1885.

Set-off—Of a Distributee's Interest—Garnishment.—The United States can not hold or set off an appropriation in favor of a decedent's administrator in order to satisfy a judgment against a distributee of decedent; and such distributee might assign his interest. Probably a lien might be obtained by garnishment. Mar. 2, 1905.

Same. See also Set-Off.

Setting Aside—After Term.—A judgment (on a forfeited recognizance) can not be set aside after the expiration of the term of court at which it was obtained. Feb. 6, 1883.

Feb. 15, 1883.

Same—Same.—Generally after expiration of term can not be set aside.

May 3, 1900.

Suits on—Forfeited Recognizances not Final.—It is doubtful if a suit could be maintained on a judgment rendered on a forfeited recognizance which had not been made final, nor two returns of nihil made on the scire facias issued in the case. Sept. 17, 1904.

Sept. 30, 1904.

Surety's Liability Fixed by.—A surety not served, but who agrees to be liable for the claim of the Government, would not be liable for more than the judgment rendered against his principal. (To U. S. Atty., N. Ga.) July 20, 1895.

Statutes of Limitations Affecting.—The limitations of State laws applies to the revival of dormant judgments of the United States.

(To Aud. P. O.) Mar. 4, 1896.

Same.—The lien of a judgment in favor of the United States is not affected by the State statutes of limitations. (To U. S. Atty., E. La.) Mar. 30, 1906.

Same.—It is a familiar rule that the United States are not bound by State statutes of limitations. (To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Same.—The United States are not bound by the statutes of limitations of the States or Territories, whether they be expressly named therein or not, and a judgment in favor of the United States can not be thereby barred.

(To U. S. Atty., N. M.) Mar. 16, 1907.

Same.—Possibly, however, under section 967, R. S., a judgment in favor of the United States would not be a lien on property of the judgment debtor except as provided by State law. Ib.

JUDGMENTS—Continued.

Statutes of Limitations Affecting.—But it is not intended to say that the United States may proceed to enforce such a judgment, dormant by the State law, without taking the necessary steps to revive under the State law, there being a distinction between the deprivation of a right of the United States by State statute and procedure to enforce that right.

(To U. S. Atty., N. M.) Mar. 16, 1907.

Same.—It is not, therefore, necessary to revive a dormant judgment until there is a prospect of enforcement of the judgment, or to preserve a lien. Ib.

Same—Limitations on the Lien and Life of a Judgment in Favor of the United States. (Brief.) Mar. 16, 1907.

Same—Execution on Fine.—Neither section 916 nor 1041, R. S., nor the two read together, make the State laws relating to executions applicable to executions sued out by the United States on judgments for fines in criminal prosecutions. Nor does section 721, R. S., make State laws applicable to criminal trials.

(To U. S. Atty., S. Cal.) Apr. 8, 1907.

Same.—A judgment of the United States is not barred by a State statute of limitation. (To U. S. Mar., S. I. T.) June 13, 1907.

Same.—The law of a Territory enacted by Congress limiting the life of a judgment does not apply to a judgment in favor of the United States, the latter not being mentioned therein. (To U. S. Atty., S. I. T.) July 10, 1907.

Same.—The United States is not bound by State statutes of limitations as to issuing executions on judgments in its favor, or laches of its officers. Section 916, R. S. (Brief.) Aug. 9, 1907.

Same.—A judgment in favor of the United States can not be absolutely barred by a State statute of limitations, but it may be necessary to revive it before execution can be issued. (To U. S. Atty., W. N. C.) Oct. 15, 1908.

Same—Alabama.—The Alabama rule in relation to State statutes of limitation and liens affecting judgments in favor of the United States.

(Brief.) Jan. 9, 1905.

Same—Virginia.—Real estate in Virginia can not be sold on execution in favor of the Government, but may be reached by a chancery suit.

(To U. S. Atty., Wn. Va.) July 16, 1906.

Same.—State exemption laws preventing collection. *See* Exemption.

Same. *See also* Limitation.

Vacation of Judgment.—A judgment entered for an amount found due by the Government upon a readjustment of a debtor's accounts, and which can not be legally attacked, constitutes an interest in the debtor's property, and no officer of the Government can set aside, or consent to the vacation of, such a judgment. (To U. S. Atty., N. Cal.) July 26, 1907.

Validity—Impeaching Collaterally.—Where judgment on face appears regular, but service was not proper, it can not be attacked collaterally. Mar. 2, 1910.

Verification of.—It should not be necessary to have a judgment in favor of the United States verified by the head of a department to make it the basis of an action in another district for the recovery thereof.

(To Aud. P. O.) Aug. 9, 1906.

(To U. S. Atty., E. Ky.) Aug. 14, 1906.

JURISDICTION.

Actions "Sounding in Tort," act of March 3, 1887. Sept. 14, 1897.

Admiralty.—To be within admiralty jurisdiction, the wrong must have been committed wholly upon the high seas or navigable waters.

(Brief.) Jan. 10, 1905.

Bribery on Foreign Territory.—United States has no jurisdiction of attempted bribery of customs officer in Canada by an alien. Feb. 7, 1898.

JURISDICTION—Continued.**Case of Chinamen Under Act of 1892.**—Certificate—False Affidavit.

Feb. 14, 1895.

Circuit Court—Amount—United States.—Circuit court jurisdictional limit of \$2,000 does not apply when United States is plaintiff.

(To Rice.) July 29, 1897.

Claims for Fees and Salary—Appeals.—Jurisdiction of United States courts in such cases.

Jan. 4, 1900.

Contracts Relative Vessels.—Contracts for construction, or for materials therefor, of a vessel are not subjects of exclusive jurisdiction of admiralty courts.

Jan. 6, 1904.

Same.—Knows of no decision as to jurisdiction of State and Federal courts under the act of August 13, 1894, other than those referred to in preceding opinion.

Feb. 4, 1904.

Court of Claims.—Jurisdiction of the Court of Claims in matters referred by a head of a department.

(Brief.) Apr. 4, 1905.

Same. *See also* Court of Claims.**Courts in Indian Territory—Suit on Official Bond.**—The courts in the Indian Territory would have common-law jurisdiction of such a suit, if not statutory.

(To Mr. Horton.) Dec. 31, 1895.

Customs Cases. *See* Customs; Jurisdiction.**Detention of Person by Government Officer.**—State courts have no jurisdiction to inquire into detention of person by Federal officers under United States laws.

June 3, 1903.

Estates of Deceased Persons. *See* Administration.**Federal Courts—Defendants in Different Districts.**—Jurisdiction of Federal courts where defendants reside in different districts of the same State.

(Brief.) Apr. 2, 1910.

Material Men and Laborers—Benefit Bond—Suit.—Material men suing on contractor's bond given to the United States may bring action in proper State court; such suit is of civil nature "under laws of the United States, and may be maintained in circuit court regardless of citizenship if amount exceeds \$2,000."

Mar. 30, 1903.

Municipal Authorities Over Public Buildings and Sites. *See* Public Buildings. **New York, Southern and Eastern Districts.**—Concurrent jurisdiction of southern and eastern New York relates only to civil and admiralty matters, and not to crimes.

Nov. 5, 1901.

Non-Resident Defendant—Service.—Where publication would not be sufficient service, attachment may be resorted to. (To U. S. Atty., Ariz.) June 6, 1881.**Offenses Committed by Revenue-Cutter Seamen.** *See* Revenue-Cutter Service. **Offenses Committed on Ceded Lands.**

(Brief.) Oct. 25, 1910.

Rule Against United States.—Rule to show cause why a judgment of the United States was not canceled by bankruptcy can not be served upon district attorney.

(To U. S. Atty., E. La.) Mar. 1, 1910.

State Court Over Insolvent National Bank Dividends.—State court without jurisdiction to render decree against nonresident to whom dividends due out of insolvent national banks.

Apr. 12, 1901.

State Jurisdiction over Federal building sites. *See* Public Buildings; Suits.**Suit Against Nonresident Defendant.**—The surety of an Indian agent should be sued with the principal in a district to which the latter has removed and of which the surety is a nonresident but has an agent, and the chances taken of an appearance by the surety or a favorable decision as to jurisdiction.

(To U. S. Atty., E. Okla.) Nov. 27, 1909.

Territorial Jurisdiction of a State.

July 15, 1895.

JURISDICTION—Continued.**United States Courts as to Parties.**

(Brief.) Oct. 29, 1909.

Waiver of, by a Defendant. *See* Suits.**Waters.** *See* Waters.*See also* United States.**JURY DUTY.****Government Employees.**—Members of the Life-Saving Service are not under any Federal statute, and probably under the laws of New Jersey not exempt from jury duty. Nov. 20, 1891.**Government Officers and Employees.**—There is no Federal statute exempting such officers or employees from jury duty, except section 1671, R. S., as to artificers and workmen in armories and arsenals, and this probably does not apply to State courts, but the courts have always excused such officers and employees where their duties would prevent attendance, and some of the States by statute have exempted them from such service. May 24, 1910.**Retired or Resigned Revenue-Cutter Officer.**—Unless exempt by State statute such officer is liable for jury duty. Feb. 14, 1896.*See also* Life-Saving Service; Lighthouse Establishment; Public Officers and Employees; Revenue-Cutter Service.**KEEPER'S FEE.****Payment of.** *See* Suits.**LABOR.** *See* Alien Contract Labor Law.**LABORER.****Injury to.** *See* Injury.**LABORERS.** *See* Contracts; Materialmen and Laborers.**LACHES.****Defense to Government's Claim on Account of Forgery.** *See* Bills and Notes.**Discovery of Fraud—Unreasonable Time.**—The fact that three years or more had elapsed before the Government discovered that the indorsement on a pension check had been forged, might be pleaded as a defense unless the Government could show that in the ordinary course of pension business that length of time was not unreasonable in the discovery of the fraud. Nov. 10, 1904.**Length of Time—Does not Bar the Government.**—Length of time does not amount to laches, but even so, laches is no bar to the Government's claim.

(To U. S. Atty., W. Mich.) Feb. 24, 1881.

(To U. S. Atty., W. Mich.) Apr. 9, 1881.

Not Imputable to United States.—Laches can not be imputed to the United States in issuing pension checks, while a claim is pending for a widow's pension in the same case, and a bank purchasing such checks upon forged indorsements could not set up such a defense in an action by the Government to reclaim moneys paid to the bank on such paper. Sept. 11, 1899.**Same.**—The fact that two years had elapsed before the discovery that a pension check had been procured from the Government by fraud did not relieve the bank which purchased it from liability in an action by the Government for reclamation. (See 64 Fed. Rep., 703.) Dec. 5, 1904.

Dec. 17, 1904.

Pension Checks—Issuing and Paying.—Where the Government has issued pension checks upon fraudulent papers but apparently regular in form, it is not guilty of such laches as would estop it from refusing to pay the checks to an innocent holder or from reclaiming from him in case of payment. Dec. 17, 1904.**Release of Sureties on account of laches.** *See* Suretyship.

LACHES—Continued.

United States Affected by.—The defense of laches can not be set up against the United States. (Brief.) Jan. 9, 1905.

Same.—As to laches on the part of its agents and officers imputable to the United States. (Brief.) Apr. 27, 1905.
(Brief.) Apr. 28, 1905.

See also Negligence; United States.

LAND.

What Constitutes the Mainland.

Aug. 21, 1885.

LANDLORD AND TENANT.

Ownership of Buildings erected by tenant. *See* Lands.

Removal of Buildings by tenant which he erected on Government land.

May 6, 1889.

Repairs.—The cleaning and repairing of a furnace in a rented building can not be charged against the lessor without a special agreement. Oct. 25, 1887.

Right to Fixtures. *See* Fixtures.

Tenant Disputing Title.—A tenant can not dispute landlord's title, but may show it has expired or changed or is fraudulent. Government paid B. rent for four years, then upon C. claiming title, withheld rent, but continued possession. Later B. conveyed premises and rent to K. Government should pay accrued rent to K. without waiting settlement of title. June 16, 1898.

See also Payment; Public Grounds and Reservations.

LAND OFFICE CLERK.

As Ex Officio Receiver of Public Moneys to Give Bond. *See* Receiver of Public Moneys.

LANDS.

Abandonment of Title by Government.—The title of the Government to land taken for debt can only be relinquished as provided by section 3749 or 3751, R. S. (To Tillett.) Jan. 19, 1910.
(To Holton.) Jan. 25, 1910.

Alienation by Compromise.—Title to land can not be alienated by compromise, and where surety compromises liability for purchase money, principal's title not affected. Nov. 5, 1902.

Same—Suit to Try Title.—Government's title to land can not be alienated by compromise. Strangers, or persons claiming title to lands claimed by the United States, can not bring suit against the latter to try title thereto. Jan. 12, 1905.

Bidding in.—As a general rule it is not deemed expedient for the United States to bid in property on execution. (To Dep. U. S. Mar., S. Ill.) Aug. 22, 1885.

Same—Appointment of Agent.—The nonappointment of an agent to bid in land for the United States can not be availed of by persons claiming adversely to the Government. Ratification would cure omission.

(Attorney, Northern Georgia.) Apr. 23, 1904.

Care, etc.—Payment.—Emergency repairs to property devised to the Government may be paid out of appropriation for the "Care, etc., of property belonging to the United States." Sept. 10, 1888.

Care—Custody, etc., appropriation for.

Dec. 8, 1892.

Claim of Government under Defective Title.—The only way to settle the Government's claim to land about which there seems to be some doubt arising from an alleged defective conveyance, is to sell, under section 3749, R. S., whatever right, title, or interest the Government may have therein.

(To U. S. Atty., Mid. Ala.) Mar. 20, 1906.

LANDS—Continued.

Compromise of Title.—The law of compromise relates only to claims in favor of the United States of a personal character, and not to claims to real property to which the Government asserts ownership. Apr. 7, 1885.

Same.—The law of compromise relates only to claims of a personal nature, and not to real property claimed by the Government.

(To U. S. Atty., M. Tenn.) July 23, 1885.

Condemnation of Municipal Property.—The right of the United States to condemn State or municipal property for public use. (Brief.) Jan. 24, 1907.

Conveyance by Public Officer.—No officer of the Government can convey realty belonging to the United States unless authorized to do so by Congress.

(To Pierce.) July 6, 1907.

"Conveyed"—Effect of.—The omission of the words "conveyed" and "convey" does not affect the validity of a deed, but to avoid difficulty it is better to insert such words.

(To U. S. Marshal, No. Ala.) July 7, 1904.

Conveyed to an Officer in Payment of Debt Due the United States.—Lands may be conveyed to the Commissioner of Pensions in payment of a debt due the United States, and that officer should convey them to the United States.

(To Commr. of Pensions.) July 22, 1884.

Deed—Sufficient Description.—The description "Two houses and lots in the town of Clarkesville, Habersham County, Ga., on the east side of the street leading from the courthouse to the depot, one house occupied by family of W. M. Jones and the other house occupied by W. F. Lawrence and family on December 17, 1889," is definite enough to bring it within the general rule that a description from which it is possible to ascertain and identify the land intended to be conveyed is sufficient. (To McMillan & Erwin.) May 25, 1907.

Deed to—Delivery by Solicitor.—The solicitor can not deliver a deed to lands sold by him until full purchase price is paid.

(To Nelms.) Jan. 2, 1901.

Description in Deed.—The description, "two houses and lots in the town of Clarkesville, Habersham County, Ga., on the east side of the street leading from the courthouse to the depot—one house occupied by family of W. M. Jones and the other house occupied by W. F. Lawrence and family on December 17, 1889," is sufficient on which to base ejectment proceedings.

(To U. S. Atty., No. Ga.) Feb. 12, 1906.

Direct Tax Sales—Refund of Surplus.—The statutes contemplate that such refunds should be made to the person having the legal title. Dec. 10, 1885.

Disposition—Of Lands Purchased for use as part of a Forest Reserve.

(Brief.) June 22, 1907.

Same—Sale or Redemption.—Lands taken by the Government in payment of debts can only be disposed of by sale at public auction, or released to the debtors upon payment of the debts, including costs and interest.

(To Bellah.) Aug. 1, 1908.

Easement in Public Buildings Site.—No easement could be acquired by a city in a public building site except through dedication to public uses by the former owner.

Aug. 4, 1909.

Encroachment of Party Wall on Government Land. See Party Walls.

Foreigners Acquiring.—Foreigners can not acquire public lands nor lands in the Territories, except and unless under treaty. May 7, 1900.

Forest Reserve—Setting Apart of Lands Taken for Debt.—The proposed amendment conferring upon the President authority to set apart lands acquired in payment of debts due the United States under section 3750, R. S., for forest-reserve purposes is unobjectionable.

Nov. 18, 1905.

Freedmen's Bank—Quitclaim to Clear Description.—Comptroller of the Currency can not give quitclaim to lot sold account of Freedmen's Bank where doubt about description.

Apr. 27, 1901.

LANDS—Continued.**Indian Lands.** *See* Indians.**Lease—Termination of on Account of Unlawful Use.**—The Government can not terminate a lease until the court decides whether occupant uses for unlawful purpose. (To Holtzman.) Dec. 31, 1895.**Lien—Idem Sonans.**—A judgment against Benjamin F. is not a lien on land conveyed to an innocent purchaser by Beniville F., and the Secretary of the Treasury can not release the alleged lien of such judgment on lands of the grantee of the latter. Jan. 29, 1906.

(To U. S. Atty., Ind.) Apr. 17, 1906.

Mortgage—Noting Satisfaction.—Where deed of mortgagee conveying his interest under sale has been recorded, the fact that satisfaction of the mortgage has not been noted on the margin of the record is not material.

(Sup. L. S. Service.) Apr. 28, 1904.

Municipal Taxation—Sewer Assessment.—The assessment for a sewer in front of premises acquired by the United States comes within the law that property of the United States is exempt from taxation, and can not be paid.

(U. S. Atty., Atlanta, Ga.) Apr. 25, 1905.

Notice of Homestead Exemption.—A declaration of "homestead exemption" must be made prior to levy or seizure, or if after it must be "lodged with officer making levy," to be effective. Apr. 21, 1899.**Ownership of Buildings Erected by Tenant.**—Where the purchaser of lands buys with notice of the tenant's right to remove buildings erected thereon by him, the right, as a general rule, may be exercised against the purchaser.

(To U. S. Atty., E. La.) July 21, 1909.

Payment of Accrued Taxes.—In case the Government buys in land at execution sale the accrued taxes may be paid. Sept. 30, 1910.**Payment of Dower.**—In case the United States buys in land at execution sale, there is no fund to buy a dower right. Sept. 30, 1910.**Payment of Taxes on Land Bought in.**—Taxes due State may be paid, but not to buyer at tax sale. (To Atty., Nebr.) Mar. 16, 1895.**Permission of State to Use—Revocation.**—Craney Island, Norfolk Harbor, having been transferred by the Navy Department to the Treasury Department, the latter department may revoke the permission given to the State and county authorities to use the island for pesthouse purposes. Mar. 17, 1906.**Prescription—Right of Way.**—In the absence of dedication by a former owner, title to the portion of the custom-house building lot in Bath, Me., now occupied by "Commercial Street," is in the United States, and a revocable license therefor for street purposes may be offered the city. Aug. 4, 1909.**Public Building Sites.** *See* Public Buildings.**Public Grounds and Reservations.** *See* Public Grounds and Reservations.**Public Lands.** *See* Public Lands.**Public Property.** *See* Public Property.**Purchase of Land for Public Use Without Specific Authority Therefor.**

(Brief.) June 22, 1907.

Ratification of Bid by United States.—The act of a deputy marshal in having land struck off to the United States at a sale may be ratified.

(To U. S. Atty., W. Tex.) June 6, 1894.

Reconveyance.—Reconveyance can not be made upon assumption that judgment wrongfully taken. Nov. 28, 1899.**Same—By Solicitor of the Treasury.**—Not mandatory upon solicitor to reconvey. Dec. 19, 1900.**Same—Same—Trustee.**—The solicitor can not reconvey until amount of judgment paid; not a trustee. (To Glenn.) July 8, 1896.

LANDS—Continued.

Recording.—Rerecording not necessary after change of counties. Nov. 22, 1895.

Same—Decrees Relative.—There is no statute known which makes it necessary to record in a State office decrees of the Federal courts in favor of the United States changing the title to lands (canceling land patents).

(To U. S. Atty., W. Ark.) Dec. 31, 1906.

Redemption—Civil or Criminal Cases.—Lands bid in for the Government at execution sale are the property of the United States from the time of the purchase, within the meaning of section 3751, R. S., and can only be redeemed in accordance therewith; and it is immaterial whether the case is civil or criminal.

(To U. S. Atty., S. Cal.) Apr. 8, 1907.

Same—Under State Laws.—The redemption of land under State laws purchased by the United States at execution sale may be allowed, provided the judgment debtor or his assigns pay the amount of the judgment, costs, etc., as provided by section 3751, R. S., instead of the purchase price of the land.

(To U. S. Atty., S. Cal.) May 7, 1907.

Same—From Tax Sale.—Land acquired by the Government at an internal-revenue tax and afterwards sold by the State for taxes may be redeemed from the appropriation for "Miscellaneous expenses" of collecting internal revenue.

Mar. 8, 1886.

Same—Payment in Full.—The heir of a judgment debtor can only redeem land acquired by the United States under execution by paying the full amount of the debt, or purchasing such land at a public sale. Sections 3749 and 3751, R. S.

(To Yarbough.) Sept. 8, 1904.

Same—Payment by Other Than Debtor.—Payment as required by section 3751, R. S., by any other than the debtor would not satisfy the law, even though the release should be executed to the debtor, but if the former directs in writing such application of his money it would be satisfactory.

(To U. S. Atty., W. Ark.) Jan. 29, 1908.

Same—Optional with Solicitor.—Section 3751, R. S., does not make the release of land taken for debt mandatory, but permissive only, and the Solicitor of the Treasury may or may not accord a debtor the benefit of it.

(To U. S. Atty., S. Ala.) Oct. 20, 1908.

(To Smith.) Oct. 20, 1908.

Same—Payment of Interest.—Under section 3751, R. S., providing for the release of land taken for debt, interest is demandable, although the debt was incurred by fine. In such a case interest on costs, however, is not collectible.

(To U. S. Atty., S. Ala.) Oct. 20, 1908.

Same—Amount and Interest.—The debt under section 3751, R. S., which the debtor must pay in order to redeem is that amount which on the day the land was sold would have satisfied the judgment and execution and would exclude interest which accrued since that time. Whether prior interest would be chargeable would depend on State law and practice.

(To U. S. Atty., S. Ala.) Dec. 30, 1908.

Same—Resale.—Unless full amount of debt is paid property taken by United States for less and redeemed may be again levied on.

Mar. 13, 1902.

May 2, 1902.

Same. See also Reconveyance, this title.

Refund of Amounts Paid on Lands Sold by Government.—Ferreby bought lands from United States, but not making final payment, lands reverted; act of 1891 refunded amount paid, and heirs received same; Dimock now claims under certificates assigned to him; latter's claim should not be allowed.

Mar. 3, 1899.

LANDS—Continued.

Release.—Land acquired by the Government in payment of a debt can only be released on payment of the debt or through public sale.

(To U. S. Atty., W. N. C.) Feb. 27, 1909.

Same—By Compromise.—The title of the United States to real property can not be relinquished by compromise. (To U. S. Atty., W. N. C.) Jan. 27, 1909.

Same—To Debtor.—Debtor can only reacquire through section 3749 or special act of Congress.

Sept. 6, 1899.

Sept. 15, 1899.

May 2, 1902.

Removal of Tenant's Building from Public Grounds.—The United States succeeds to its grantor's rights, whether referred to in conveyance or not, and may require tenant to remove his building or relinquish ownership, according to agreement.

May 6, 1910.

Sale—Authority for.—A change in the law authorizing the sale, etc., of lands acquired in payment of debts by the Solicitor of the Treasury is not advisable.

June 7, 1888.

Same—Same.—No officer of the Government has power to sell real property under his charge without authority from Congress. (Brief.) Dec. 8, 1905.

Same—Land Acquired for Debt—Manner.

Apr. 11, 1894.

Same.—Land Devised to United States—Construction of Act.—The act authorizing the Secretary of the Treasury to sell such lands "as have been" acquired by devise does not apply to subsequent acquisitions.

Oct. 15, 1886.

Same—Same.—Property devised to United States can not be sold without act of Congress.

Sept. 12, 1902.

Dec. 18, 1902.

Same—On Execution.—Real estate in Virginia can not be sold on execution in favor of the Government, but may be reached by a chancery suit.

(To U. S. Atty., Wn. Va.) July 16, 1906.

Same—Or Release of.—Lands taken by the United States for debt can only be sold or released in accordance with sections 3749 and 3751, R. S.

(To Flemming, M. & H.) May 4, 1881.

Same—Return of Deposit.—Where it was discovered after sale by the United States that a deed in the chain of title had not been recorded by the district attorney, the return of the deposit to the bidder is recommended.

June 24, 1886.

Site for Lighthouse at Punta Duma, Cal., reserved by the President, has by a subsequent grant been otherwise disposed of.

June 20, 1900.

Sites for Life-Saving Stations. See Life-Saving Service.

Storm Water from Adjacent Lands.—Adjacent owner can not be compelled to drain flow of storm water where Government building site occupies lower elevation, was subject to overflow at time of acquisition, and adjacent owner has done nothing to cause overflow.

Jan. 11, 1910.

Suit Against Tenant of Government.—Suit against tenant is suit against United States, and no proceedings will lie against property of United States without consent.

(To Atty., N. Ga.) Feb. 5, 1902.

Surplus Money from Lands.—Title to surplus money from lands in Tennessee.

Aug. 25, 1885.

Taken for Debt as Public Lands.—Lands acquired by the United States in payment of debts are not public lands within section 24 of the act of March 3, 1891 (26 Stats., 1095), giving the President power to set aside such lands as public reservations.

Aug. 23, 1905.

LANDS—Continued.

Taxation—Lands Taken for Debt.—Exempt from taxation after acquisition, but not for arrears. (To U. S. Atty., W. Tenn.) July 1, 1901.

(To Sec. Treasury.) July 9, 1901.

Same—Right of United States to Acquire.—The laws of Texas exempt from taxation property belonging to the United States; and the United States has the same right as an individual to hold lands in that State.

(To Haskell.) Oct. 11, 1883.

(To Assessor of Taxes.) Oct. 12, 1883.

Same—State.—Lands of the United States are not subject to State taxation.

Sept. 20, 1902.

Same—Tax Liens.—Taxes and tax liens on lands taken by the United States for debt, and due before such acquisition, may be paid. July 6, 1895.

Same. See also Taxation; Public Buildings.

Title—By Adverse Possession.—Title by adverse possession can not be acquired against the United States. (To U. S. Atty., W. N. C.) Aug. 2, 1907.

Same—Compromise of Claims Affecting.—Claims to real property to which the United States asserts ownership and has a record title can not be compromised under section 3469, R. S. (Brief.) Mar. 13, 1905.

Same—Divesting by Compromise.—The United States can not divest itself of title by compromise. Nov. 4, 1886.

Same—Of Government Acquired at Execution Sale—Release.—Such title can only be released through section 3749 or 3751, R. S. Feb. 25, 1910.

Same—Relinquishment.—The title of the United States to real property can not be relinquished by compromise. (To U. S. Atty., Wn. Va.) July 9, 1906.

Warranty Deed by the Government.—The Government can not give a warranty deed. (To Risherd.) Dec. 3, 1898.

LAW.

Practice of by Government Officers.—A deputy collector of customs and inspectors and other public officers may practice law, where official duties will permit.

Apr. 19, 1887.

LAWFUL TENDER. See Legal Tender.**LAWS.**

"**Ex Post Facto**" and "**Retrospective**," etc. Sept. 19, 1894.

Impairing Contracts.—Ex post facto and impairing contracts, strictly not applicable to United States, but should be observed. Sept. 24, 1894.

Practice or Usage Becoming a Law. See Practice, Departmental.

"**Revenue**" Law.—Defined. Nov. 26, 1894.

LAWS OF A TERRITORY. See Territorial Acts.**LEASE.**

Buildings for public use. See Appropriations.

See Contracts.

LEASED PROPERTY. See Public Buildings.

Aug. 1, 1910.

LEAVE OF ABSENCE.

Bureau Engraving and Printing—Employees—Detailed to Treasurer's Office.—

Per diem employees of said bureau detailed to the Treasurer's office and afterwards transferred, are entitled to leave only since their transfer. Aug. 17, 1886.

Same—Same.—The "employees and pieceworkers," including employees designated to act as superintendents of divisions are only entitled to 15 days annual leave. July 19, 1887.

Same—Same.—To employees Bureau Engraving and Printing entitled to 30 days. July 19, 1889.

Dec. 9, 1895.

(To Spaulding.) June 2, 1897.

LEAVE OF ABSENCE—Continued.

Bureau of Engraving and Printing—Employees.—There is no reason to discriminate against the bureau in the matter of leave of absence, but it is doubtful if the acts of 1883 and 1893 apply. The Attorney General on May 6, 1896, held that act of 1893 did not apply. June 2, 1897

Same—Same.—Sick leave should be allowed such employees as well as the clerks and employees of other bureaus. Nov. 1, 1897.

Cumulative, can not be granted officers of Marine-Hospital Service. June 10, 1896.

Customs, Chinese and Immigration Employees.—Customs officers and employees on annual salary entitled to leaves of absence, as well as those who receive per diem pay. Chinese and immigrant inspectors not entitled to leave. Nov. 5, 1895.

Customs Employees. See Customs.

"Day Laborer" is not entitled to leave of absence. Oct. 16, 1886.

Employees Belonging to National Guard.—The act granting leave of absence to Government employees to perform drill, etc., duties, does not contemplate attendance outside the District of Columbia. July 6, 1892.

Employees belonging to National Guard and G. A. R.—Time taken by employees outside of the District of Columbia to attend encampments must be deducted from their annual leave. July 8, 1892.

Employees in National Guard.—Leave of absence of members District of Columbia National Guard to attend parade or encampment does not affect annual leave or pay. Dec. 9, 1895.

Granting without Authority.—Leaves can not be granted without specific authority. Jan. 22, 1896.

How Computed.—Where Congress authorized 15 days leave each year for employees, it was not intended that such leave should not accrue until the last of the year. Dec. 30, 1890.

Indefinite.—Secretary can not grant indefinite leave to presidential appointee. May 3, 1898.

Members of Militia.—Of members of District of Columbia militia ordered to guard reservoirs; if for rifle practice, counted; to attend prize drill, not; review. Apr. 26, 1898.

Per Diem Employees.—Per diem employees, not laborers, workmen or mechanics, in the departments are entitled to leave of absence, but employees paid only when actually employed are not. Dec. 10, 1886.

Same.—Per diem employees entitled to, but per diem "while actually employed" are not. Sept. 1, 1887.

May 31, 1889.

June 15, 1893.

See also Inspector of Customs.

Per Diem Officers.—An officer of the customs paid when "actually employed" is not entitled to leave of absence with pay. Sept. 1, 1887.

Per Diem Customs Employees with Pay.—Assistant gaugers and other per diem employees, except inspectors, may be granted a furlough with pay. Sept. 12, 1888.

Without Pay.—An officer in the revenue marine would be entitled to pay while on leave but for his agreement that such absence should be without pay. Feb. 10, 1882.

LEGACY. See Will.

LEGACIES.

Carrying out a bequest to a public officer. See Public Officers.

LEGAL HOLIDAYS. See Holidays.

LEGAL TENDER.

Currency—Refusal to Take. *See* Currency.

Sept. 13, 1910.

Legal tender status of disfigured coins. *See* Coins.

Mutilated Notes. *See* Money.

Small Denominations.—A tender of \$10 in half dollars, \$10 in quarters and \$10 in dimes in payment of a debt of \$30 would not be valid or sufficient in law.

(To Treas. U. S.) June 24, 1910.

LEGISLATION.

Permanent—Defining Duties of an Officer in Appropriation Act.—Where the duties of an officer are defined in the appropriation act creating the office, the provision is to be regarded as permanent legislation and need not be repeated annually.

Dec. 20, 1910.

LEPER.

Transportation from one State to another. *See* Public Health and Marine-Hospital Service.

LEPROSY. *See* Quarantine; Contagious Diseases.

LETTERS ROGATORY. *See* Customs, Suits, and Prosecutions.

LETTERS, INTERCEPTED.

Should not be opened.

Sept. 20, 1895.

LETTER WRITING.

Nuisance.—If letters are written wilfully and maliciously to annoy the officers of the department, it would amount to a nuisance, and possibly an injunction would lie, but the facts in the present case do not warrant proceedings.

Oct. 6, 1910.

LIBEL.

Circular Notice Giving Names and vessels violating laws for protection of seamen not libelous.

Mar. 12, 1896.

LICENSE.

As to manufacture of serums, etc. *See* Public Health and Marine-Hospital Service.

See also Secretary of the Treasury.

LIENS.

Attorneys'. *See* Attorney's Lien.

Cloud on Title.—Government can not do anything to remove cloud (lien) from title to property of person of same name as judgment debtor of United States.

Aug. 1, 1896.

July 21, 1902.

Effect of Stay of Execution.—A stay of execution, made by the court, does not affect the execution lien. (To U. S. Atty., N. Ala.) Feb. 16, 1886.

Forfeited Recognizance before Judgment.—*Quære:* If a lien exists in such cases, is it not upon the ground that it is a species of conveyance of the property; if that is the theory, would it not come within the registry laws of a State?

(To U. S. Atty., W. Mo.) Sept. 12, 1910.

Judgments—Extent of Lien.—The act of August 1, 1888 (25 Stat., 357), was merely to restrict or limit the extent of the lien of judgments and decrees of United States courts. Prior to said act the lien of such a judgment was co-extensive with the territorial jurisdiction of the court by which it was rendered.

(To U. S. Atty., E. La.) Jan. 10, 1906.

Same—Lien of a Judgment. *See* Judgments.

Same—On Debtor's Property.—Secretary can not release the lien of a judgment on property of a debtor; only Congress can do that.

(To U. S. Atty., N. Ill.) Aug. 3, 1897.

LIENS—Continued.

Judgments—On Lands—Idem Sonans.—A judgment against Benjamin F. is not a lien on land conveyed to an innocent purchaser by Beniville F., and the Secretary of the Treasury can not release the alleged lien of such judgment on lands of the grantee of the latter. Jan. 29, 1906.

(To U. S. Atty., Ind.) Apr. 17, 1906.

Same—Recording.—It is deemed advisable that all judgments in favor of the United States in Alabama should be recorded in the county where the judgment debtor resides, and also in any other county in which he is supposed to own property. (To U. S. Atty., S. Ala.) Sept. 17, 1906.

Same—Same.—It is strongly believed that the courts would hold the United States bound by the act of August 1, 1888 (25 Stat., 357), which provides that the judgments of Federal courts shall be liens on property in a State when registered, etc., according to the State law; but according to the decision in *United States v. Spiel* (8 Fed. Rep., 143), the lien of a judgment in favor of the United States would not be affected by any State statute of limitations.

(To Atty. Gen.) Sept. 19, 1906.

(To U. S. Atty., S. C.) Dec. 10, 1906.

Same—State Statutes Affecting.—The Alabama rule in relation to State statutes of limitation and liens affecting judgments in favor of the United States.

(Brief.) Jan. 9, 1905.

Same—Same.—The limitation provided by State laws applies to the United States. (To Aud. P. O.) Mar. 4, 1896.

Same—Same.—The lien of a judgment in favor of the United States is not affected by the State statutes of limitations. (To U. S. Atty., E. La.) Mar. 30, 1906.

Limitations of. Apr. 27, 1893.

Mail Carriers.—Mail carriers have lien on contractor's pay due on any route.

(To U. S. Atty., D. C.) Oct. 1, 1895.

Notice.—When notice of claim must be filed by the United States.

(To U. S. Atty., N. Cal.) May 25, 1895.

Priority of United States.—When the United States has priority. Sept. 14, 1894.

Recording.—A decree in favor of the Government for costs in a land patent suit in Arkansas should be recorded in the State office in the county where defendants have lands to make it a lien on such lands.

(To U. S. Atty., W. Ark.) Dec. 31, 1906.

Registering of Judgments. See Judgments.

State Limitations Affecting.—Liens of the United States are not subject to laws of the State, respecting recording, etc. June 16, 1894.

Surety Who Pays a judgment of the United States against his principal does not acquire a lien on moneys due the principal by the Government. Jan. 20, 1910.

Trust Property.—The Secretary of the Treasury can not determine whether property held by a judgment debtor is trust property; and such property can not be released from lien. (To Posey.) Feb. 19, 1904.

Vessels.—Liens of the Government on vessels under construction.

Aug. 30, 1893.

Dec. 29, 1893.

Jan. 8, 1894.

Feb. 27, 1894.

Mar. 21, 1894.

Oct. 11, 1894.

May 24, 1894.

Sept. 25, 1895.

Jan. 15, 1896.

Feb. 11, 1896.

Aug. 1, 1896.

Apr. 11, 1903.

LIENS—Continued.

Vessels—Partial Payments on.—All creditors are chargeable with notice of liens for partial payments on vessels under construction for Treasury Department act May 5, 1894. (To Atty., E. Va.) July 30, 1903.

LIFE-SAVING SERVICE.

Assistant Superintendent Rhode Island and Long Island—Residence.—Newport, being not only within the boundary of Rhode Island but within the fauces terre, is in a legal sense a part of the mainland of that State, and the said assistant superintendent may reside there. Aug. 21, 1885.

Benefit of Marine Hospitals.—A man employed in the Life-Saving Service does not come within the statutory definition of a seaman, and is not entitled to admission to a marine hospital. Dec. 3, 1886.

- **Benefits to Members—Disability Prior to Act.**—A surfman employed at and before the act of May 4, 1882 (22 Stat., 56) and thereafter discharged for disability contracted in the service in 1881, is entitled to the benefits of said act. Sept. 30, 1884.

Same—Extension of Disability.—A surfman in good standing who is suffering from an injury incurred in the line of duty, is entitled to be continued on the rolls for a second year. May 19, 1885.

Same—Same.—Where a surfman received during December, 1883, the benefits provided in section 7, act May 4, 1882, and again served until September, 1884, an extension of the benefit may be granted him, although the evidence fails to show continuous disability, etc. May 25, 1885.

Same—Same.—Where a surfman received benefits in 1885 on account of a sprain, he may now receive further benefits on account of the same injury, not to exceed the time allowed by law, deducting the benefits already allowed. Feb. 1, 1887.

Same—Injured While Exercising.—Member entitled to pay while disabled from injuries received while exercising to develop muscles. Sept. 6, 1889.

Same—Injured While Returning to Duty.—A surfman injured while returning from a leave of absence, was injured while "in line of duty." Apr. 12, 1893.

Same—Same.—Keeper injured while returning from city to relieve substitute, entitled to benefits. Aug. 8, 1894.

Same—Injured While Firing Salute.—Member injured firing salutes is not entitled to relief, as the injury was not received in line of duty. Mar. 12, 1890.

Same—Injured Working on Government Building.—A surfman injured while repairing roof of a Government building nearby, was not so injured "while in line of duty." Sept. 9, 1897.

Same—"In Line of Duty" defined and fully discussed. Feb. 3, 1885.

Same—Same.—Clearly the benefits provided in section 7, act May 4, 1882, extend to all persons disabled by reason of injury received or disease contracted while on duty in the service; and similarly the benefits provided in section 8 of the same act extend to the widows and children of such persons. Feb. 3, 1885.

Same—Same.—While in the performance of those things which the law requires of an officer, soldier, sailor, or marine as military duty, he is in the line of his duty. Nov. 30, 1885.

Same—Killed While Gunning.—Surfman killed while gunning, was not in line of duty. Aug. 26, 1893.

Same—Member Dismissed.—Member dismissed seven years after injury, for falsehood, is not entitled to relief. Aug. 21, 1891.

Same—Not Unfit for Service.—A member injured, but not unfit for duty, is not entitled to relief. Apr. 6, 1891.

Same—Obeying Orders.—Surfman injured while obeying orders of keeper to assist in tearing down a house belonging to fellow surfman, entitled to benefits. Jan. 12, 1897.

LIFE-SAVING SERVICE—Continued.

Benefits to Members—Payment to Minor Child of Deceased Surfman.—A guardian should be appointed before the amount due such a child is paid. Sept. 29, 1884.

Same—Question Where Disability Contracted.—It being doubtful whether a surfman injured himself in walking from his home to the station, or in the line of his duty, the question should be solved in his favor, and the benefits of the act 1882 extended to him. Nov. 30, 1885.

Same—Same.—The act of 1882 is of a beneficial nature, and therefore is to be liberally construed, and the benefit of a doubt, whether of law or fact in this class of cases, should be given to the applicant. Ib.

Same—Temporary Member.—A temporary member of a crew is entitled to relief under the act of 1882. Sept. 26, 1889.

May 31, 1893.

Aug. 8, 1894.

Bequest to General Superintendent—Carrying Out.—The General Superintendent of the Life-Saving Service may accept or decline the trust where a bequest has been made to him in his official capacity "for the purchase of a circulating library for the life-saving men." If he accepts he may purchase books for one of the stations, preferably the one nearest the home of the testatrix, or if he declines, the beneficiaries may apply to a court to appoint a trustee.

(To Gen. Supt. L. S. Ser.) Nov. 12, 1907.

Compensation of Surfmén on the Lakes.—Contracts for service on the lakes made previous to the act of August 4, 1894, in relation to the working season, are not affected by said act. Sept. 24, 1894.

Contract to Build Station—Penalty for Delay.—Where a contractor failed to complete a lifeboat house within 220 days of the time agreed upon, and the Government was at the expense of a superintendent of construction, inconvenience, etc., the exaction of the penalty provided in the bonds for 10 days, is not unreasonable. Sept. 24, 1885.

Defending Ejectment Suit Against Keeper. See United States, December 4, 1903.

Disposition of Property Found on Dead Men.—The North Carolina statute in relation to stranded property applies to such case, and the property found should be turned over to the nearest commissioner. Sept. 23, 1887.

Extra Work by Contractor—Compensation.—A contractor can not be paid for extra work caused by conditions of which he knew before commencing operations. May 10, 1889.

Inventions Given to Government—Withdrawal.—A voluntary assignment of inventions to the Government not accepted and not for a good and valuable consideration may be withdrawn. June 17, 1892.

Keeper—Acting as Pilot.—A keeper could not be required to assume the duties of a pilot, but he might in an emergency to save life and property guide a vessel into port. May 10, 1881.

Same—Residence.—A keeper must reside at his station. July 8, 1890.

Keepers and Crews as Salvors.—Persons acting in the line of their duties are not entitled to claim salvage on property saved by them. Dec. 21, 1883.

Keeping Open.—Stations on the lakes may be kept open in the winter as long as navigation continues. Dec. 29, 1893.

Jury Duty.—Members are subject to jury duty. Jan. 21, 1893.

Aug. 17, 1894.

Same—New Jersey.—Persons employed in the Life-Saving Service are not exempt under any Federal statute, and probably not under the laws of New Jersey, from jury duty. Nov. 20, 1891.

Same—North Carolina.—No provision is made in the Federal or State statutes of North Carolina exempting employees of the Life-Saving Service from jury duty. Mar. 10, 1890.

LIFE-SAVING SERVICE—Continued.

Loan of War Department Articles.—The Life-Saving Service may avail itself of the use of telegraphic material offered by the War Department. Feb. 2, 1886.

Medals—Foreign Waters and Vessel.—Medal, for acts beyond United States upon foreign vessel, can not be given. Mar. 27, 1889.

Same—Rescue from a Cistern.—Under the liberal construction given the statute a medal may be awarded for saving a life from drowning in a cistern.

Jan. 21, 1892.

Right to Condemn Property for Sites.—The Government has the right to condemn property for the Life-Saving Service, and proceedings therefor are within the jurisdiction of the circuit courts of the United States.

(To U. S. Atty., N. J.) Sept. 11, 1896.

(To U. S. Atty., N. J.) Sept. 19, 1896.

Station—At World's Columbian Exposition.

June 14, 1892.

Same—Delay in Building—Waiving Penalty.—The Secretary has power to waive the penalty for delay in completing such buildings if he chooses to do so.

Mar. 16, 1891.

Same—Same—Without Damage.—Where there has been no loss sustained by delay in completing station buildings, there can be no recovery. Feb. 6, 1891.

Same—"House for Business."—A life-saving station is not considered "a house for business purpose" within a covenant of the grant of the site from the city.

Jan. 28, 1888.

Same—In Navigable Waters.—A life-saving station is an aid to navigation, and under the constitutional power "to regulate commerce" may be erected in navigable waters of the United States without regard to State or individual ownership of the lands covered by those waters.

July 7, 1904.

Same—Location of—"At" or "Near."—Two and three-quarter miles from Port Huron would be sufficiently "near" or "at" that place to locate a station within the meaning of the act of May 25, 1896.

May 13, 1897.

Same—Sites—Acquiring from Heirs.—Under the laws of North Carolina the best of several courses to pursue to acquire title to a site for a life-saving station, where some of the heirs of a deceased owner are unknown, is to get the known parties to commence partition proceedings, and the Government afterwards acquire title from the purchaser at the sale thereunder.

(To Gen. Sup. L.-S. S.) Aug. 8, 1904.

Same—Same—On Great Lakes.—The proposed life-saving station site at Lorain, Ohio, being 200 feet out in the lake, the title is in the State, but the law of Ohio providing that the governor thereof shall convey to the United States sites for lighthouses "and other aids to navigation," it is advised that the Treasury Department make application accordingly for the conveyance of said site.

Ib.

Same—Same—Rights of Riparian Owners.—As the rights of a proprietor of a part of the shores of the Great Lakes end with low-water mark, except to build suitable docks, etc., the United States may enter upon a proposed life-saving station site 200 feet out in the waters thereof without his permission.

July 7, 1904.

Same—Same—Title by Adverse Possession.—Fifteen years' adverse possession of site at Fale Cape, Va., gives the Government title.

July 9, 1898.

Same—Same—Title to—Approval.—Where the "right to use and occupy" sites for life-saving or lifeboat stations is acquired, section 355, R. S., requiring the approval of the title by the Attorney General, does not apply.

Aug. 11, 1885.

Surfmen—Desertion—Punishment.—A surfman can not be arrested and punished except by forfeiture of wages.

July 14, 1890.

LIFE-SAVING SERVICE—Continued.

Water Charges on Account of Leak in Government Pipe.—Where water was furnished by a supply company to a life-saving station through a pipe, a part of which belonged to the Government, and in which there was a leak, it is strongly believed that the United States is liable for such quantity of water as was shown by the meter to have passed into the Government's end of the pipe; but the question of the payment of the bill therefor is one for the Comptroller of the Treasury to determine. (To Gen. Supt. L.-S. Ser.) Dec. 4, 1907.

Same—Indemnity Therefor.—The United States has a right of indemnity against an electric-power company for the amount of a bill for water for a life-saving station which leaked from a Government pipe into which it passed from a water-supply company, and which leak was caused by electrolysis by currents from wires of said electric company. Ib.

Witnesses and Papers.—Employees are not exempt from attending State courts when subpoenaed, but the books and memoranda of the station are not subject to inspection. (To Gen. Supt. L.-S. S.) May 3, 1892.

Wreckage—Charge of and Disposition of Wrecked Property.—Keepers shall have custody of property from wrecks at which they may be present until it is claimed by parties legally authorized to receive it. Such property when claimed by State commissioners should be turned over to them. Dec. 21, 1883.

Same—Same—Where No State Laws.—Where a State has made no provision for the disposition of such property, and the owner fails to claim within a reasonable time, the goods become the property of the finder. Ib.

Same—Disposition.—In North Carolina when wrecked property is found by the life-saving crews, it should be turned over to the State. Nov. 15, 1886.

Same—Same—Cask of Rum.—A cask of rum found by keeper and crew should be turned over to proper State official; if none such, then to finder.

May 3, 1897.

Same—Same—Clothing of Drowned Man.—Clothing, money, etc., brought to a life-saving station, and supposed to belong to a man who had been drowned in the Ohio River; should be disposed of according to the laws of Indiana.

Nov. 20, 1895.

Same—Same—Clothing Washed Ashore.—Clothing washed ashore from a wreck belongs, first, to the State, and second, to the finder. Nov. 27, 1895.

Same—Same—Cotton Found.—A bale of cotton found by surfmen on coast of North Carolina should be turned over to nearest wreck commissioner.

Oct. 18, 1897.

Same—Same—Derelict Yawl Boat Found by Keeper.—A yawl boat picked up by a keeper on the ocean 2 miles from shore belongs to the United States.

Apr. 21, 1894.

Same—Same—Lumber Found.—Lumber found by surfmen, and claimed under laws of Michigan by owner of the shore, should be abandoned to claimants.

Jan. 7, 1892.

Same—Same—Same.—Lumber or sticks washed ashore and found by life-saving crew, in the absence of State statutes on the subject, may be used for Federal purposes. (To Gen. Supt. L. S. S.) Apr. 1, 1896.

Same—Same—Proceeds of Boat Found.—The proceeds of a boat found by a keeper on the coast near a life-saving station, North Carolina, should be turned over to the State authorities.

Oct. 8, 1894.

Same—Same—Right to Wrecked Property.—The right of keepers and crews to property from wrecks at which they were not present is the same as other individuals, and the owner of the land upon which wrecked goods are cast has no special rights.

Dec. 21, 1883.

LIFE-SAVING SERVICE—Continued.

Wreckage—Disposition—Spar Found.—Where the finder of a spar lost it and the surfmen found it and used it for a flag pole, the first finder has no claim to or right to be paid for it. Sept. 30, 1891.

Same—Same—Stranded Goods.—Money and property found on the seas or bay shores of New Jersey by employees of the Life-Saving Service should be delivered to the proper State commissioner. June 23, 1887.

Same—Same—Stranded Property.—Where surfmen in New Jersey find stranded property and there is no wreck commissioner in the county, the governor should be notified, in order that a commissioner may be appointed. July 27, 1887.

Same—Same—Same.—The proceeds of stranded property found by surfmen in New Jersey should be paid to the treasurer of the State, as requested by the governor thereof. Feb. 8, 1888.

Same—Goods Wrecked at Sea.—The United States have succeeded to the rights of the British Crown to derelicts at sea; the unclaimed proceeds should be paid into the Treasury. Dec. 21, 1883.

Same—Salvage.—Where members of a Life-Saving Service crew floated an abandoned vessel and took her into port, the question of salvage is one for the courts. Quere, as to policy of permitting such claims. Feb. 11, 1880.

Same—Same.—A keeper and crew may enter into a salvage agreement with the owner of a wrecked vessel and cargo, after the wreck.

(To Gen. Supt. L. S. S.) Jan. 26, 1909.

Same—Title to Cargo of a Wreck.—A keeper of a life-saving station is justified in claiming coal given to him by the insurers of a wreck and washed ashore prior to the sale of such wreck "as she then lay."

(Gen. Supt. L. S. S.) Dec. 8, 1908.

Wreck Reports.—It is considered that section 10, act of June 20, 1874 (18 Stat., 128), requires the wreck report provided for therein to be made by the actual managing owner, agent, or master at the time a disaster occurs to a vessel, and not necessarily by the parties to the registry record. Apr. 19, 1907.

LIGHTHOUSE ESTABLISHMENT.

Appointments and Promotions.—A seaman is not in the line of promotion in the Lighthouse Service, and the appointment of such a person as assistant keeper of a lightship must be deemed an original appointment. Jan. 4, 1887.

Assistant Keepers.—Nomination of, rests with the collectors of customs.

Jan. 4, 1887.

Authority of Secretary of the Treasury.—Superintendence by Secretary; right to waive rules, remit penalties provided for in contract, etc. Jan. 22, 1898.

Bakers Island, Mass.—Rights relative to boundary line. June 11, 1900.

Burial of Keeper—Expense of.—There is no appropriation to pay for transporting the remains of a keeper from a lighthouse to his home. Oct. 2, 1886.

Same—Same.—The dead body of a keeper found on a lightship may be removed, and the expense paid out of the appropriation for incidental expenses.

Nov. 15, 1886.

Burial of Seaman—Expense.—The expense of burying a seaman belonging to a lighthouse tender who was drowned may be paid out of the appropriation for buoyage. May 15, 1886.

Construction in Harbor—Permission Secretary of War.—If Congress affirmatively authorizes construction of lighthouse in a harbor, Secretary of the Treasury need not obtain consent of Secretary of War, as it would not be an obstruction.

Apr. 13, 1901.

Employment of Officers.—Authority to employ certain officers must emanate from Secretary of the Treasury. May 28, 1890.

LIGHTHOUSE ESTABLISHMENT—Continued.

Encroachment on Private Property.—Question of encroachment on land of Sands and Kimball, on White Head Island, might properly be submitted to court.

Jan. 30, 1899.

Keepers Holding Two Positions.—A keeper may also be a postmaster.

Oct. 28, 1892.

Same—Liability to Local Tax.—A keeper not liable to highway labor or to commute therefor.

Jan. 21, 1893.

Aug. 17, 1894.

Same—Subject to Poll Tax.—A keeper is not exempt from poll tax or work on the highway, but where such work would interfere with his duties he would probably be excused.

Oct. 23, 1895.

Nov. 4, 1895.

Same—Superintendence—Appointments and Salaries of.—The Secretary of the Treasury has the direction of lighthouse matters generally, as also the power to make the appointments of keepers and adjust their salaries; laws in relation to lighthouse matters.

Oct. 2, 1885.

Jan. 23, 1886.

Lighthouse Board—Power Relative "Exigency" and Contracts.—The board can not by its authorized agents determine when a public exigency exists, but the Secretary of the Treasury or the board, with the approval of the Secretary, may do so.

Dec. 5, 1885.

Same—Organization, Powers, and Functions.

Jan. 28, 1886.

Mar. 26, 1902.

Leasing Part of Property.—A part of a lighthouse property not being "unoccupied and unproductive" can not be leased to an individual by the Secretary of the Treasury.

Jan. 6, 1886.

Nomination of Assistant Keepers.—The nomination of assistant keepers of lightships rests with the collector of customs and not the Lighthouse Board.

Jan. 4, 1887.

Obstructions, etc.—Construction of act of 1880.

May 11, 1901.

Partial Payments on Contracts.—In a contract for repairs to a vessel not contemplating payment until completion, a partial payment may be made without consent of sureties when bond is very small.

Aug. 13, 1887.

Paving Street Alongside of Station.—Can street alongside of station be paved from certain appropriation.

Dec. 9, 1892.

Pay for Holidays.—The resolution of January 6, 1885 (23 Stat., 516), simply gives employees pay for holidays, and not extra pay therefor.

Dec. 5, 1885.

Point Duma, Cal.—Disposition of Land.—Lighthouse Establishment has no title to land at Point Duma, Cal., Government having granted tract including that reserved by President for lighthouse to other parties subsequently.

June 20, 1900.

Portsmouth, Va.—Government has only a common interest in slip at Portsmouth, Va., but suggests its use until superior title shown.

Oct. 9, 1900.

Protection of Lighthouses in Different States.

Apr. 7, 1886.

Sale of Unused Lands.—Unused lighthouse real property acquired by Executive order from public domain or otherwise, may be sold; sale may be subject to lease.

Oct. 21, 1895.

Dec. 7, 1895.

Sale of Vessel—Expenses.—Expenses connected with the offering for sale of a lighthouse tender, but which was not sold, may be paid as "incidental expenses" connected with the maintenance of the vessel.

June 19, 1885.

Sites.—Cession of sites by Maryland.

Dec. 19, 1890.

LIGHTHOUSE ESTABLISHMENT—Continued.

Sites—Payment—How to be Made.—Payments for lighthouse sites are to be made direct from the Treasury in the same manner as other public building sites. July 15, 1890.

Same—Power of Secretary of Treasury to Survey.—The Secretary of the Treasury has power to make survey of lighthouse sites, etc. Mar. 26, 1902.

Trespassing on Grounds.—Authority may be given the keeper of a lighthouse to forbid fishing on a public reservation that in any way may interfere with the Lighthouse Establishment. Mar. 4, 1887.

Whitehead Island, Me.—Adverse Possession.—As Government did not claim more than original grant until 1899, can not hold more by adverse possession. Sept. 25, 1900.
Mar. 26, 1902.

LIGHTS. *See* Vessels.

LIMITATION, STATUTES OF. *See* Statutes of Limitation.

LINDERMAN COLLECTION. *See* Coins.

LIQUIDATED DAMAGES. *See* Damages; Remission.

LIQUORS.

Introduction of Liquors, etc., into Alaska. *See* Alaska.

Sale of, on Premises Partly Leased by the Government. *See* Nuisance.

LIVE STOCK. *See* Animals; Quarantine.

LOAN ASSOCIATIONS.

Control of. *See* Comptroller of the Currency.

See also Building Associations.

LOANS BETWEEN DEPARTMENTS. *See* Supplies and Services.

LOCK-BOX KEY FUND.

Must be Deposited in Treasury without deduction. Oct. 4, 1887.

LONGEVITY PAY.

Drafted Mechanic.—A person drafted into the Army, but released so long as he performed work as a skilled mechanic in an armory, is not entitled to longevity pay. Apr. 6, 1891.

Marine-Hospital Surgeons.—Services as hospital steward can not be counted in time which entitles to longevity pay. May 25, 1898.
June 30, 1898.

LOST CHECKS. *See* Lost Instruments and Property.

LOST INSTRUMENTS AND PROPERTY.

Contract for Recovery of Wreck.—Secretary may contract under section 3755, R. S., for recovery of Spanish vessel wrecked in 1820 or 1840. Feb. 14, 1898.

Disposition of Stranded Property found by Life-Saving Service employees. *See* Life-Saving Service.

Checks—Issuing Duplicates.—The post-office appropriation act of 1908 (35 Stat., 415) restricts the issuance of duplicate lost or stolen checks or warrants to those of the Post Office Department, and repeals section 3646, R. S., as amended. June 17, 1908.

Same—Same.—The Secretary of the Treasury has authority under his general powers to regulate the issuance of duplicates of checks lost, stolen, or destroyed, notwithstanding the repeal of specific authority therefor (sec. 3646, R. S., amended), such repeal presumably being inadvertent. June 24, 1908.

Claim of United States to Lost Property.—There is no limitation of time within which the Government may claim abandoned or lost Continental cannon or other property. May 28, 1897.

LOST INSTRUMENTS AND PROPERTY—Continued.

"Hussar" Treasure—Termination of Contract.—The contract for the recovery of the *Hussar* treasure may be terminated, but should not be annulled or bond canceled. Aug. 26, 1897.

Lost Treasure—Ownership.—According to the law governing wrecks and derelict goods, the old British frigate *Hussar*, sunk in Long Island Sound, and contents belong to the United States. Dec. 12, 1894.

Same—Contract for Recovery. *See* Contracts.

Lumber.—Claim for lumber that inspector of customs did not take possession of. June 26, 1891.

Same.—Ownership of lumber found by a member of a life-saving crew.

Apr. 1, 1896.

Pension Check—Duplicate—Release of Guarantors.—To assist a payee to obtain the indemnity placed with sureties on his bond to secure a duplicate lost check, the department can only state that the original check will not be paid unless presented by an innocent holder, and unless it bears the genuine indorsement of the payee. June 14, 1909.

Spar Found by Surfmén.—Claim for spar found, lost, and found by surfmen, not valid in first finder. Sept. 30, 1891.

Suit on Lost Pension Check.—The nonproduction of a check fraudulently indorsed would not bar a recovery by the purchasing bank against the last indorser. (To U. S. Atty., E. Ky.) May 20, 1909.

See also Found; Wreckage.

LOTTERY.

Sale of Tickets—Prohibition.—There is no Federal statute prohibiting the sale of lottery tickets, but there is punishing the importation or transportation of such. Mar. 28, 1910.

LOUISIANA PURCHASE EXPOSITION. *See* Expositions.**LOWEST BIDDER.**

Should contract be given to lowest bidder? Sept. 25, 1885.

Letting of Contracts to. *See* Contracts; Supplies and Services.

MAIL IMPORTATIONS. *See* Customs Laws.**MAILS.** *See* Postal Service.**MAINLAND.**

What constitutes the mainland of a State. Aug. 21, 1885.

MANDAMUS.

Amenability of the Secretary of the Treasury to mandamus, injunction, etc.

Aug. 17, 1889.

Same.—A State court could not compel the Secretary to pay part of the salary of a revenue-cutter officer to his wife. July 29, 1891.

Same.—The Secretary of the Treasury is not amenable to mandamus to compel payment of a claim where judgment or discretion may be involved.

Dec. 1, 1893.

Same.—Mandamus to compel issuance of a pay warrant. (Brief.) Apr. 4, 1905.

Government Officer—Matter of Judgment—Ministerial Act.—The courts can not interpose by mandamus or injunction to limit or direct the judgment of a departmental officer, and where he decides that a failing bidder's deposit has become forfeited he can not be interfered with in collecting the same.

(Brief.) May 19, 1905.

There is no doubt that an executive officer may be compelled to perform a mere ministerial act in no wise involving the exercise of judgment or discretion. *Ib.*

MANDAMUS—Continued.

Jurisdiction of Federal Courts.—The Federal courts (except the courts of the District of Columbia) have no original jurisdiction of a proceeding to obtain mandamus. (Brief.) Nov. 5, 1907.

See also Claim, Payment of; Practice.

MARINE HOSPITALS. *See* Public Health and Marine-Hospital Service.

MARINE -HOSPITAL SERVICE. *See* Public Health and Marine-Hospital Service.

MARRIED WOMEN.

Effect of Marriage on a Contract of a Feme Sole in the District of Columbia.

Mar. 22, 1894.

Power of Attorney.—May continue to act as agent after coverture as a femme sole. Dec. 2, 1897.

MATERIAL.

As to sale. *See* Sale.

MATERIALMEN. *See* Contracts, Subcontractors, and Materialmen.

MEMBER OF CONGRESS. *See* Congress.

MESSAGES AND PAPERS OF THE PRESIDENTS.

Plates.—No authority for Bureau of Engraving and Printing furnishing plates to Public Printer. Sept. 26, 1898.

MILEAGE.

Allowance.—Should be allowed by way traveled, being shorter than railroad.

Sept. 11, 1899.

MINTS AND ASSAY OFFICES.

Assayer—Right to Discharge Clerks.—The power of an assayer to discharge a clerk in his office is analogous to the power of the President to remove his appointees. Aug. 26, 1885.

Removals.—Clerks and employees may be dismissed without the approval of the Director of the Mint. Jan. 12, 1887.

As to bullion. *See* Bullion.

Construction of contract for sale of old mint property, Philadelphia. *See* Contracts.

Experimental coins. *See* Coins.

MISSISSIPPI RIVER COMMISSION.

Seamen, Laborers, and Others employed on vessels by said commission are entitled to Marine-Hospital benefits. Jan. 4, 1888.

MISTAKE.

Recovery by the Government of Money Paid by Mistake of Law or Fact.

(Brief.) Feb. 7, 1908.

See Bills and Notes.

MISTAKE OF LAW.

Payment.—Money paid by mutual mistake of law can not be recovered.

(To Sherman.) Mar. 1, 1880.

Same.—A principal is not bound by the rule where the mistake is made by his agent, therefore, the rule is not applicable to the United States.

(To Sherman.) Mar. 8, 1880.

Same—Refund.—Money paid under a mistake by pilots supposing it was necessary to have a license, should not be refunded. Feb. 9, 1897.

Same.—The Government is not bound by the acts of its officers in making unauthorized payments under a misconception of law, and the party receiving money illegally is liable to refund it. Oct. 4, 1910.

Same. *See also* Payments.

Refund of money paid under a mistake of law. *See* Payment.

MITIGATE.

"Mitigate" and "Mitigation" Defined.

(Brief.) Oct. 3, 1907.

See Fines, Penalties, and Forfeitures.

MONEY ORDER FUNDS. See Postal Service.

MONEYS.

Advertisement, Circulating as.—A metal advertisement, circular in form, about 2½ inches in diameter, redeemable for 5 cents, is forbidden, as it may circulate as money. May 22, 1899.

Canceled Currency—Meaning of.—The canceled currency described is not embraced by the term securities, used in Paragraph VIII, of the contract for carrying money, etc. July 22, 1910.

Check for Less Than \$1.—It is not a violation of section 178 of the Penal Code (35 Stat., 1122) to issue a check, certificate of deposit, or the like, for less than \$1, with the expectation that the payee or his transferee will collect the same, and not put it in circulation as a substitute for currency. Sept. 24, 1909.

Oct. 29, 1909.

Same.—It is not a violation of section 3583, R. S., nor 178 of the Penal Code (35 Stat., 1122) to issue a check for less than \$1, not intended to pass from hand to hand as a substitute for currency. (To Darby.) Jan. 5, 1910.

(To Mistermayer.) Feb. 4, 1910.

Checks in Lieu of.—Checks of rubber, metal, paper, etc., to be used as change or small coins, are prohibited. (To Ward & Deyson.) Apr. 19, 1881.

Checks to Circulate as—Taxable.—An obligation payable in money and intended to be used for circulation, is subject to the 10 per cent tax Sept. 4, 1893.

Coining for Foreign Country.—Silver blank for coinage for foreign country can not be made by United States mints. Nov. 16, 1885.

Coins—Worn—Redemption.—Coin from which an appreciable amount of silver has been removed by abrasion would not be a legal tender, although such coin may be redeemed at the Treasury. (To Smith.) Mar. 16, 1906.

"College Currency" in the similitude of obligations of the United States is forbidden. The solicitor can not furnish designs unobnoxious to the law.

(To Bryant.) Jan. 5, 1882.

Compromise of Suit to Recover Trust Funds.—There is no authority to compromise a suit instituted by the United States to recover moneys deposited in a United States court by private litigants.

(To U. S. Atty., Colo.) July 6, 1908.

Contract for Carrying. See Contracts; Appropriations.

Deposit of Funds to Pay Customs Duties. See Customs Laws.

Destruction of—Crime.—The destruction of United States money has never been made a crime against the Government. Feb. 28, 1881.

Disposition of Money Recovered on Account of Mail Losses.—Collections on judgments in suits to recover moneys lost in the mails by individuals being placed in the registry of the court should be withdrawn and deposited in some designated depository to the credit of the Treasurer of the United States for the use of the Post Office Department, and the certificates of deposit should be returned by the Solicitor of the Treasury, with the proper information, to the Third Assistant Postmaster General, and the latter then turn the moneys over to the losers.

Aug. 16, 1904.

Drafts to Circulate as.—Private bankers are not prohibited from issuing drafts in amounts over \$1, intended for circulation as local currency, if they choose to pay the 10 per cent tax imposed thereon by act of February 8, 1875 (18 Stat., 311). See section 3583, R. S. (To Compt. Currency.) Apr. 24, 1906.

Duebills for Merchandise.—The issue of duebills payable in merchandise is not prohibited, but they are subject to the 10 per cent tax.

(To Paul.) Feb. 21, 1882.

MONEYS—Continued.

Duebills or Checks.—A duebill or check for \$1 is not unlawful, but is subject to 10 per cent tax. (To Hodgson.) May 18, 1880.

Experimental Coins. See Coins.

Gold Pieces, stamped $\frac{1}{2}$ and $\frac{1}{4}$, manufactured for "bangles" for bracelets, but which have been passed as money, are made in violation of law.

(To U. S. Atty., N. Cal.) Apr. 7, 1883.

Is Property.

Aug. 9, 1900.

Issuance of Checks for Less Than \$1.—It is not a violation of section 178 of the penal code (35 Stat., 1122) to issue a check, certificate of deposit, or the like, for less than \$1, with the expectation that the payee or his transferee will collect the same and not put it in circulation as a substitute for currency.

Sept. 24, 1909.

Oct. 29, 1909.

Lawful Money of the United States embraces all forms of money which are made legal tender by the laws of the United States, not including national-bank notes. (To Weeks.) May 13, 1908.

Legal-Tender Notes of the United States—Taxation.—Legal-tender notes of the United States are subject to taxation under the laws of any State or Territory. See act of August 13, 1894 (28 Stat., 278). (To Treas. U. S.) May 27, 1908.

Legal-Tender Quality of Defaced Coins. See Coins.

Making and Circulating Half-Cent Pieces.—It would be a violation of the statutes for a private person to make and circulate a half-cent piece. Apr. 6, 1900.

Making copies of bank bills. See Counterfeiting.

Mutilation. See Mutilation; Counterfeiting.

Mutilated—Legal Tender.—There is no statute making mutilated notes a legal tender. Oct. 6, 1898.

National-Bank Notes—Parity.—"All forms of money issued by the United States" do not literally, but in effect do, in maintaining their parity, include national-bank notes. (To Weeks.) May 13, 1908.

Note, Check, etc.—For less than \$1, intended to circulate as money, is forbidden. (To Zimmerman.) Sept. 6, 1898.

Notes—Unsigned National Bank—Negotiability.—Notes issued to a bank, but lost or stolen before being signed by the officers, are redeemable at the Treasury and the amount chargeable to the bank, as provided by the act of July 23, 1892 (27 Stat., 322). Dec. 4, 1909.

Same—Same—Same.—Notes lost or stolen before being "issued to or received by" a bank are not redeemable at the Treasury. Dec. 6, 1909.

Notes or Certificates Used as.—A credit check certificate or green memorandum "worth 50 cents" is within section 3583, R. S., prohibiting the use of such in lieu of lawful money. Sept. 23, 1903.

Notes or Duebills—Issue of by Individuals.—Notes or duebills issued by proprietors of sawmills to pay their employees, if for \$1 or over are subject to tax of 10 per cent, or if of less amount they are prohibited.

(To Kelley.) Oct. 25, 1881.

Paper—Redemption of Fragments of Stolen Notes.—Fragments of United States notes, purchased by a bank, belong to such bank, as title passes by delivery, and they may be redeemed. (To Treasurer U. S.) Jan. 19, 1886.

Payment of moneys in the Treasury to contending claimants. See Claims.

Railway Checks as Money.—The circulation of city railway fare checks as money is prohibited by section 3583, R. S. (To U. S. Atty., W. Tenn.) Nov. 8, 1880.

Redemption—Counting.—There is no legal objection to the discontinuance of the count in the register's office of currency sent in for redemption.

Oct. 21, 1910

MONEYS—Continued.

Redemption of Moneys at Subtreasuries—Transportation.—There is no legal objection to having mutilated currency counted, canceled, and split at the subtreasuries and forwarded by express or registered mail to the Treasurer.

(Brief.) Dec. 1, 1909.

Return of Mutilated Notes to Offender.—Treasury notes which have been mutilated should not be returned to offender.

Feb. 9, 1895.

Scrip to Circulate as Money.—It would be a violation of section 3583, R. S., to issue scrip for less than \$1 to circulate as money.

(To Ohio Cent. Coal Co.) July 30, 1880.

Scrip Used for Money.—Town authorities may issue scrip if properly authorized, but if it is used as money it is subject to taxation.

(To Herring.) Nov. 2, 1880.

Soiled and Mutilated—Legal Tender.—Soiled and mutilated notes “manifestly unfit for circulation” may be refused by a bank in its private business, but not if presented to the bank as a United States depository on account of the Government, unless such notes are so mutilated that the Government would not redeem them.

(To Treasurer.) Jan. 28, 1905.

Toy Money can not be manufactured and sold.

(To Smith.) Nov. 30, 1881.

See also Counterfeiting.

Trade Checks.—Lemon-colored pasteboard discs inscribed in black ink “25c N. T. L. Co.” redeemable in goods or money, are trade checks, and not in violation of statutes.

Feb. 4, 1910.

Transportation of Canceled Securities.—The Government is obliged to employ the United States Express Co. in the transportation of canceled securities, and to pay rates provided in contract.

Jan. 7, 1910.

Same.—Cutting notes in half, piercing with holes, and shipping the halves separately does not take them out of category of “canceled securities.”

Ib.

Trust Funds—Safe-keeping.—Moneys received in trust by agents of the Government for lands purchased from individual Indians are not “moneys of the United States” within the contemplation of section 3621, R. S., and need not be deposited in designated Government depositories.

Jan. 4, 1908.

Unclaimed in Registry of Court—Deposit.—Money in the registry of the court unclaimed for 10 years should be deposited to the credit of the United States, notwithstanding suggestion of the judge that it would “be depriving persons of their rights in the fund without due process of law.”

(29 Stat., 578.)

(Atty., E. Mo.) June 22, 1904.

Same—What Moneys.—Section 996, R. S., as amended February 19, 1897 (29 Stat., 578), does not mean that all moneys in the registry of a court unclaimed for 10 years or longer shall be deposited to the credit of the United States, but only to those a right to which on the part of some person accrued 10 years or longer ago; and proceedings *inter partes* by the United States is not required; the duty of the judge is ministerial, not judicial.

(To Clk. Cir. Ct., W. Ky.) Dec. 15, 1906.

(To Clk. Cts., Ind.) Dec. 17, 1906.

(To Clk. Cts., Colo.) Dec. 19, 1906.

(To Clk. Cts., N. N. Y.) Dec. 21, 1906.

Section 996, R. S., as amended February 19, 1897 (29 Stat., 578), requiring moneys in the registry of a court unclaimed for 10 years or longer to be deposited to the credit of the United States, applies to moneys deposited in suits between private parties as well as in those in which the United States is interested.

(To Clk. Cts., N. N. Y.) Dec. 21, 1906.

Same—Disposition of.—Moneys deposited in the registry of a court by private parties to suits which apparently have been abandoned, and which deposits might be withdrawn by one of the parties, are subject to section 996, R. S., as amended (29 Stat., 578), and should be deposited in the Treasury 10 years after such abandonment could be determined.

(To U. S. Atty., N. N. Y.) Mar. 7, 1907.

MONEYS—Continued.

Unclaimed in Registry of Court—Bankruptcy Cases.—Money deposited in 1885 by an assignee in bankruptcy as insufficient to pay a dividend would also come within said section. (To U. S. Atty., N. N. Y.) Mar. 7, 1907.

Same—What Are.—Unclaimed moneys in the registry of a court in contemplation of section 996, R. S., as amended (29 Stat., 578), are those which the court decreed to certain persons 10 years or longer ago and which have not been claimed, or which have been due to certain persons that length of time from the determination or abandonment of litigation, but a fund from which payments are still occasionally ordered by the court can not be said to be unclaimed. (To Clk. Cir. Ct., S. Iowa.) Mar. 19, 1907.

Same—Bankruptcy Cases.—Undistributed moneys in an old bankruptcy case ordered by the court to be deposited in the registry of the court over 10 years ago, are subject to section 996, R. S., as amended, and should be deposited in the Treasury. (To Clk. Dist. Ct., Mass.) May 9, 1907.

Same—Are Trust Funds.—Moneys in the registry of a United States court are trust funds placed in the custody of the Government. (Brief.) Nov. 1, 1907.

Same—Right of the Government Thereof.—Right of the Government to unclaimed moneys in the registry of a United States court.

(Brief.) Nov. 1, 1907.

Same—Action to Recover When Withheld.—Moneys which have escheated to the United States while in the custody of a public officer, and which he refuses to deposit in the Treasury, can only be reached (outside of the District of Columbia) by an action for recovery of the amount so withheld, and not through mandamus as an original proceeding. (Brief.) Nov. 5, 1907.

Same—When Right Accrues to Withdraw.—The time a right accrues to anyone to withdraw money from the registry of a court is the commencement of the 10 years provided in section 996, R. S., as amended, after which, if such money has not been withdrawn, it should be deposited to the credit of the United States. (To Dep. Clk. Cir. Ct., E. Tenn.) Nov. 30, 1907.

(Judge U. S. Dist. Ct., E. N. Y.) Dec. 6, 1907.

Same—Same.—The time when a deposit has been made in the registry of a court, or when part payments have been made therefrom, does not determine when the said 10 years commence to run. Ib.

Same—Same.—In case of apparent abandonment of a suit the 10 years commence to run from the time such abandonment may be reasonably assumed. Ib.

Same—Proceeding to Turn into Treasury.—No order to show cause or other proceeding is necessary before turning these moneys into the Treasury. Ib.

Same—Refund by Treasury.—Such moneys after being covered into the Treasury can only be gotten out by act of Congress.

(To Elrod & McGann.) Jan. 30, 1909.

Same—Same—Suit.—The Court of Claims, or circuit court of the United States, would have jurisdiction of an action to recover such moneys, but it would require an act of Congress to pay any judgment obtained. Jan. 30, 1909.

Same—Same.—Unclaimed moneys from the registry of courts placed in the Treasury in compliance with section 996, R. S., can not be refunded except by authority of Congress. (To U. S. Atty., E. Pa.) May 28, 1909.

Same—Withdrawn.—Moneys turned into the Treasury in accordance with section 996, R. S., can not be withdrawn except by direction of Congress.

(To Duryie.) Apr. 4, 1910.

"United States Notes" mean the notes provided for in section 3571, R. S., commonly known as "greenbacks." (To Weeks.) May 13, 1908.

As to distinctive paper. See Distinctive Paper.

See also Coin; Public Moneys; Trade Checks, etc.

MONEY ORDERS.

Express—Authority to Issue.—There is no provision of the national-bank act prohibiting the issue and circulation of express money orders. Oct. 18, 1890.

Postal—Delivery to Officials.—Money orders payable to J., collector (tax), or to J., where the letter of transmittal shows they are for taxes, should be paid to J.'s successor in office. (To Sixth Aud.) Mar. 7, 1895.

MONOPOLIES. See Trusts and Monopolies.

MORTGAGES. See Trust Deeds and Mortgages.

MOST-FAVORED NATION CLAUSE.

Port Dues on Mail Steamships.—The mail steamships plying between the United States and Brazil that are exempt from such dues and charges are "American seagoing steamships." Aug. 24, 1881.

MUNICIPAL BONDS. See Bonds, Municipal.

MUNICIPAL CORPORATIONS.

Liability for Loss by Fire—Deficient Water Supply.—The general rule is that a municipal corporation supplying water is not liable to consumers for losses by fire when, through the negligence of the corporation's agents, the supply is deficient, or machinery or apparatus defective or inadequate.

(Brief.) Jan. 5, 1905.

In the absence of statutory authority, the officers of a city can not enter into a contract to maintain such a supply of water as would protect property from loss by fire. Ib.

MUNICIPAL INDEBTEDNESS.

"Funded Indebtedness" Defined. See Funded Indebtedness.

"Net" Funded Indebtedness. See National Banks.

To **"Fund"** the floating debt is either to induce the creditors to accept bonds or obligations, or to sell securities in the market and apply the proceeds.

Sept. 26, 1910.

MUNICIPALITY. See Words and Phrases.

MUNICIPAL ORDINANCES.

Applicability of, to Federal buildings. See Public Buildings.

MUTILATED CURRENCY. See Moneys.

MUTILATION.

Money.—Pouring water, sugar, and molasses over currency and specie does not come within section 3708, R. S., the only law prohibiting the mutilation of United States currency, but no opinion will be expressed as to the applicability of section 5189, R. S., prohibiting the doing of anything to national-bank notes to render them unfit to be reissued, as the Government is not directly interested.

(To Winston & Bryant.) Feb. 8, 1908.

MUTILATION OF COIN AND NOTES. See Coin; Moneys; Notes.

NAME.

Use of "United States." See United States.

NAME OF CORPORATION.

Change of name affecting execution of a contract. See Contracts.

NAMES.

In Bonds—Variance.—Where the initial of the middle name of a party is omitted from the body of the bond, his liability is not affected. Dec. 22, 1893.

NATIONAL.

Use of Word.—By a saloon keeper.

Jan. 3, 1893.

Same.—By building and loan association.

Mar. 19, 1892.

Same.—By "Bank of National City."

Apr. 23, 1892.

Same.—By loan and trust company.

May 31, 1889.

(To Comp. Currency.) Sept. 5, 1889.

NATIONAL BANKS.

Additional Currency Associations—Location.—The words of the additional currency act (35 Stat., 547), "the several members of such national currency association shall be taken, as nearly as conveniently may be, from a territory composed of a State, or parts of a State, or contiguous parts of one or more States," do not exclude the District of Columbia or the Territories, and banks therein, under the general provisions and intent of the act, may form such associations.

June 10, 1908.

Same—Jurisdiction of Suits.—A suit by a national-currency association to enforce a lien on securities for additional circulation should be brought in the circuit court of the United States; other suits depend upon the nature of the question or citizenship of the parties.

Ib.

Same—Withdrawal.—As the additional currency act (35 Stat., 552) makes provision for the continuance of a national-currency association in case of dissolution of any of its members, etc., but not for the voluntary withdrawal of a member from such an association, it is considered that Congress did not intend that such withdrawal should be permitted.

July 25, 1908.

Same—Bonds Available.—As a general rule, bonds which come within the definition of "municipal bonds," and contain nothing more than the unconditional obligation to pay a specified sum are available for the purposes of the additional currency act (35 Stat., 546).

Sept. 1, 1908.

Same—Same.—But street improvement, drainage, gravel road, levee, and other bonds providing in terms or in the statutes that they shall be paid only out of special assessments are not to be regarded as municipal bonds within the meaning of said act.

Ib.

Same—Net Funded Indebtedness.—"Anticipation tax warrants," issued by counties, cities, etc., are not bonds nor a part of the net funded indebtedness thereof within the meaning of the currency act.

Ib.

Same—Same.—Assuming that "revenue bonds" of cities in New York are obligations under seal to pay a specified amount, they are such bonds as may be accepted under the currency act, but they are not a part of the "net funded indebtedness" of such cities.

Ib.

Same—Same.—Street improvement and sewer certificates, and special assessment bonds or certificates collectible by the holders and not by tax sale, issued under the laws of Iowa, Indiana, Illinois, and Missouri, are not bonds, nor a part of the "net funded indebtedness" of the issuing cities or counties within the meaning of said act.

Ib.

Same—Same.—Whether special assessment bonds of cities generally collectible by "tax sale" are bonds which the Secretary may approve or constitute a part of the "net funded indebtedness" of such cities can not be determined without considering the statutes and decisions in relation thereto.

Ib.

Same—Same.—Bonds issued by counties in Indiana for road construction to be paid by special tax levied on property in townships, cities, or towns through which such roads run are not available, nor a part of the "net funded indebtedness" under the additional currency act.

Ib.

Same—Same.—The words "net funded indebtedness" in the currency act of May 30, 1908 (35 Stat., 547), mean that portion of the funded indebtedness of the municipality which remains after deducting such of its bonds, etc., as may be purchased and placed in a sinking fund.

July 8, 1908.

Same—Same.—It follows that such bonds can not be considered a part of the "net funded indebtedness" of the municipality.

Sept. 1, 1908.

See also "Net Funded Indebtedness," this title.

NATIONAL BANKS—Continued.

Same—Classification of Bonds.—It is not necessary to classify bridge, levee, turnpike, and gravel-road bonds as county or township bonds, as, if they are lawfully issued by counties or townships, they are available as security for additional circulation as municipal bonds. Aug. 17, 1908.

Same—Same.—The question of classifying bridge, levee, turnpike, and gravel-road bonds in Indiana and Iowa as township or county bonds does not arise, as the statutes of those States provide that such bonds shall in each case be issued by the county, and payable from special assessments. Aug. 20, 1908.

Additional Currency Associations—Municipality, etc.—In the additional currency act the words "other legally constituted municipality or district" embrace a township. Aug. 17, 1908.

Same—Place of Deposit.—The additional currency act (35 Stat., 552), providing that such notes be "deposited in the Treasury or in the subtreasury of the United States nearest the place of business of such association," the whole issue may be deposited in the Treasury at Washington. June 10, 1908.

Same—Board of Managers—Representation.—A number of banks can not select the same person to represent their respective institutions in the meetings. Nov. 21, 1910.

Same—Same—Stockholders.—Members of the board clothed with such vital and essential powers must *ex vi terminorum* be each a stockholder in the bank he represents. Nov. 21, 1910.

Same—Same—Quorum.—There is no authority to provide in the by-laws that a less number than a majority should constitute a quorum. Nov. 21, 1910.

Same—Same—Representation.—When the same person is shareholder, director, or president of several banks, there is no objection to his election to represent the different banks in which he is interested, and to have a separate vote for each. Dec. 19, 1910.

Same—Organization Certificate—Delivery.—It would be a compliance with the law to file such certificate with a representative of the Secretary of the Treasury in the city where association is organized, and approval of the name might be obtained by telegraph or telephone. July 28, 1910.

Same—When May Be Organized and Select Officers—By-Laws.—If board of representatives of the banks is selected at the organization meeting, or the president or vice president of each bank has been authorized to designate a representative, such board may at once organize and select officers. In such case the election of officers and the adoption of by-laws would not require confirmation at any subsequent meeting of the board. Ib.

Advertising as Government Depository.—There is no doubt the Secretary of the Treasury may prohibit banks from advertising that they are Government depositories. Dec. 28, 1910.

Agent of Shareholders—Election.—A succeeding agent should be elected in the same manner as the first—by the shareholders—after 30 days' notice.

(To Comp. Currency.) Feb. 19, 1890.

Same—Same.—To elect such an agent it is necessary that he shall receive a majority of the stock in value and number of shares.

(To Comp. Currency.) Feb. 16, 1891.

Same—Same.—Section 3 of the act June 30, 1876, and section 5144, R. S., does not disqualify shareholders from electing an agent to manage affairs of an insolvent bank. (To Comp. Currency.) Mar. 15, 1893.

Same—Resignation—Effect on Bond.—The resignation of an agent would have no effect on his bond. (To Comp. Currency.) Feb. 19, 1890.

Same—Same.—The resignation of an agent should be to the shareholders and ratified by the Comptroller of the Currency. (To Comp. Currency.) Ib.

NATIONAL BANKS—Continued.

Agent of Shareholders—Turning Assets Over to Successor.—A retiring agent should turn the assets of the bank over to his successor with the approval of the Comptroller of the Currency. (To Comp. Currency.) Feb. 19, 1890.

Agents—Partnership—Death of Member.—Powers of attorney given by banks to Pratt & Sons have been revoked by death of member of partnership.

(To Comp. Currency.) June 25, 1901.

Alaska, Status of National Banks in.—National bank organized in Alaska is not a foreign corporation, and chapter 23 of Civil Code Alaska does not apply to.

(To Summers.) Feb. 9, 1903.

Appeal of Shareholder. See Shareholder's Appeal, this title.

Appraisal of Dissenting Shareholder's Stock. See Shareholder's Appeal, this title.

Articles of Association.—What they specify and how they are amended.

(To Comp. Currency.) Apr. 8, 1890.

Same—Amending.—There is no authority to amend the articles of association to provide for an indefinite day for the annual meeting of stockholders.

(To Comp. Currency.) Jan. 25, 1890.

Same—Same.—There is no authority for a special meeting of the shareholders for the purpose of amending the articles of association so as to provide for a less number of directors than that fixed upon at the annual meeting.

(To Comp. Currency.) Apr. 21, 1892.

(To Comp. Currency.) Aug. 9, 1892.

Assessment. See Insolvency and Receivership, this title.

Assets—Who Determines Deficiency.—The question where there is a deficiency of assets is for the determination of the Comptroller.

(To Comp. Currency.) July 21, 1891.

Same. See also Insolvency and Receivership, this title.

Attorney's Lien on Trust Funds.—An attorney for a bank and after insolvency, the receiver, has no priority for his fees and can not retain possession of bank funds to pay himself.

(To Comp. Currency.) Feb. 16, 1892.

Bank Building—Sale of.—Sale of bank property, to take effect after expiration of charter—that is, purchase money and deed to pass then—may be made.

(To Comp. Currency.) Dec. 1, 1898.

Bonds of Officers.—There is no statute requiring the officers of national banks to give bond.

(To Comp. Currency.) July 6, 1891.

Same—New—Extension of Charter.—When the corporate existence of a bank is extended the officers should execute new bonds.

(To Comp. Currency.) Oct. 22, 1891.

Branches—At World's Columbian Exposition.—A branch bank can not be established without authority of Congress at the World's Columbian Exposition.

(To Comp. Currency.) Mar. 21, 1892.

Same—Continuance of Nationalized State Banks.—Where on a State bank with a branch becoming nationalized the capital was not joint and assigned according to section 5155, R. S., the branch is continued without legal authority.

(To Comp. Currency.) Aug. 6, 1891.

Same—Establishment of.—While the continuance of a branch bank is of doubtful propriety, it is a question of administration to be determined by the Comptroller.

(To Comp. Currency.) Aug. 3, 1891.

Same—Same.—There is no authority for a national bank to establish branches.

Opinion of August 10, 1889, adhered to. (To Comp. Currency.) Aug. 6, 1891.

Same—Same.—A national bank can not establish a branch

Aug. 10, 1889.

(To Comp. Currency.) Nov. 4, 1898.

NATIONAL BANKS—Continued.

Branches—Establishment of.—As a national bank is required (sec. 5190, R. S.) to transact its business "at an office or banking house," and on account of the former opinions of the Solicitor, the long-continued departmental construction and other reasons, it can not establish more than one place of business.

Nov. 15, 1910.

Building Associations.—Supervision of. *See* Comptroller of the Currency.

Building—Borrowing on.—A bank may borrow money and give a mortgage to erect a new building in which to conduct its business.

(To Comp. Currency.) Apr. 10, 1889.

Business—Banking House—Borrowing Money on.—A bank may borrow money and give a mortgage to erect a new building in which to conduct its business.

(To Comp. Currency.) Apr. 10, 1889.

Canadian Currency—Receiving and Exchanging.—A national bank receiving Canadian currency and sending the same as it accumulates to a point in Canada does not incur the 10 per cent tax on circulation imposed by sections 19 and 20 of the act of February 8, 1875. (18 Stats., 311.)

Jan. 24, 1906.

Capital Stock—Amount of Each Share.—The issue of shares for \$250 each would be in conflict with section 5139, R. S., which prescribes that they shall be of \$100 each.

(To Comp. Currency.) Sept. 6, 1893.

Same—Certificates—Validity.—While the date of the certificates of stock is not of much importance, yet it would be better to date such certificates at the time or subsequent to organization of the bank.

(To Comp. Currency.) Sept. 23, 1889.

Same—Increase.—Where two-thirds of the shareholders authorize the directors to increase the capital within certain limits, it may be done with the consent of the Comptroller of the Currency.

(To Comp. Currency.) Feb. 4, 1892.

Same—Same—Consolidation of Towns.—A bank organized in a town would not be required to increase its capital upon the consolidation of the town with a city.

(To Comp. Currency.) Aug. 22, 1889.

Same—Issue and Payment.—The law fixes no time for issuing national-bank stock, or as to payment therefor, except that 50 per cent shall be paid before the commencement of business and the balance in 10 per cent installment (sec. 5140, R. S.), but such stock can not be issued before the execution of the organization certificate. (Sec. 5136, R. S.)

(To Comp. Currency.) Mar. 28, 1907.

Same—Legality.—The question of the legality of stock issued prior to increase of capital should be adjudicated by court.

(To Comp. Currency.) Apr. 4, 1891.

Same—Purchase by Another Bank—Assessment.—A national bank has no power to purchase the stock as an investment of another national bank, and can not be assessed in case of insolvency of the latter.

(To Comp. Currency.) Nov. 20, 1901.

Same—Reduction.—The capital of a bank of \$100,000 may be reduced.

(To Comp. Currency.) June 19, 1889.

Same—Same.—The reduction of the capital stock must be by vote of the shareholders owning two-thirds of the stock.

(To Comp. Currency.) Oct. 30, 1891.

Same—Same.—Bank in an added reserve city whose population has fallen below 50,000 may reduce its capital accordingly.

(To Comp. Currency.) Oct. 18, 1901.

Same—Substitution of Subscribers.—Section 5141, R. S., providing for the sale, etc., of the capital stock of delinquent subscribers, does not apply to the initial 50 per cent payment required before commencing business, and so far as the Government is concerned new subscribers may be substituted for those failing to pay the 50 per cent.

(To Comp. Currency.) Sept. 17, 1909.

NATIONAL BANKS—Continued.

Capital Stock—Transfer of.—Section 5139, R. S., is directory and not mandatory, and a valid transfer of stock, where no interest of the bank is prejudiced, may be effected without formal entry on the transfer book, but the protection of the public and the banks transfers should be duly noted on the books.

(To Comp. Currency.) Aug. 30, 1889.

Same—Transfer—Rights and Liabilities of Transferees.—Subscribers to the stock of a national bank may transfer their shares before the bank has been authorized to do business, so as to make the transferees eligible as directors of the bank, but not to escape liability. (To Comp. Currency.) Mar. 28, 1907.

Same—Use of Its Own Stock by a Bank.—There is no authority for a bank obtaining or holding its own shares for other purposes than those provided by section 5201, R. S. (To Comp. Currency.) Nov. 24, 1908.

Same—Voting. See Voting, this title.

Circulation—Additional—Redemption Fund.—The 5 per cent fund required by section 6, act of May 30, 1908 (35 Stat., 549), is in addition to the 5 per cent required by section 3, act of June 20, 1874 (18 Stat., 123), and so a deposit aggregating 10 per cent of additional circulation must be kept. Aug. 4, 1910.

Same—Same—Security for.—Porto Rican bonds are not available as a deposit for additional circulation, that municipality not being a body politic in the United States in existence for 10 years as required by the act of May 30, 1908 (35 Stat., 546). May 17, 1909.

Same—Same—Certificates of Indebtedness.—The Secretary of the Treasury would have no authority to put in such certificates any language that would make them unavailable as security for the additional circulation provided in section 1, act of May 30, 1908. Aug. 4, 1910.

Same—Same—Same—Same.—"Reclamation" certificates of indebtedness can not be accepted as security for additional circulation under section 3, act of May 30, 1908, but may be under paragraph 3, section 1, of said act.

Aug. 8, 1910.

Same—Same—Same—Municipal Bonds—Taxable Valuation.—"The last preceding valuation of property for the assessment of taxes" in relation to the availability of municipal bonds as security for additional circulation, is the last preceding assessment of such property made by the municipal authorities for the purpose of the imposition of taxes. Aug. 6, 1910.

Same—Same—Same—"Net" Funded Indebtedness.—The use of the word "net" carries the necessary implication that there may be certain portions of the funded indebtedness of a municipality which should be deducted therefrom; examples. Sept. 26, 1910.

Same—Same—Same.—Waterworks and lighting plant costs, if assessed against the property benefited, are to be deducted from the funded indebtedness; otherwise not. Ib.

Same—Same—Same—Philippine Government Bonds.—Bonds of the Philippine government are not bonds issued by any "municipality or district in the United States" within section 3 of the act of May 30, 1908 (35 Stat., 549), and therefore are not acceptable as security for the additional circulation provided therein. Aug. 3, 1910.

Same—Same—Same—Tax Valuation.—The valuation of its (municipality) taxable property, as ascertained by the last preceding valuation for the assessment of taxes, was intended by Congress to mean the assessed value as distinguished from the full or market value. Sept. 26, 1910.

Same—Same. See Additional Circulation, this title. Aug. 3, 1910.

Same—Canadian Currency. See Canadian Currency, this title.

Same—Date.—No law requiring issues to be dated; suggests bear date of organization of the comptroller. (To Comp. Currency.) Mar. 28, 1893.

NATIONAL BANKS—Continued.

Circulation—Delivery to Banks of Incomplete.—Banks are entitled to receive incomplete currency in Washington, and may direct delivery to agent or carrier there. (To Comp. Currency.) Dec. 23, 1901.

Same—Deposits for.—As the certificates of indebtedness authorized by the act of June 13, 1898 (sec. 32, 30 Stat., 466), as amended August 5, 1909 (sec. 40, 36 Stat., 117), can not be issued as "registered bonds of the United States" they are not available as security for circulation. Aug. 27, 1909.

Same—Destroyed in Wreck—Liability.—The eleventh paragraph of the contract with the express company fixes its liability for incomplete notes taken from a wreck and put in circulation. (To Comp. Currency.) Mar. 3, 1892.

Same—Express Charges.—Notes can not be expressed at the request of a bank at a value of \$50 irrespective of their face value.

(To Comp. Currency.) Oct. 25, 1889.

Same—"In Circulation"—Tax.—Notes which have been received from the comptroller and signed and made available for use are "notes in circulation," and liable to the duty imposed by section 5214, R. S.

(To Comp. Currency.) Dec. 29, 1893.

Same—Incomplete Destroyed—Furnishing Others.—Where incomplete notes have been burned in a wreck, the practice, under a liberal construction of the statute, of reissuing such notes to the bank, should be continued.

(To Comp. Currency.) May 21, 1892.

Same—Parity.—"All forms of money issued by the United States," do not literally, but in effect do, in maintaining their parity, include national-bank notes. (To Weeks.) May 13, 1908.

Same—Redemption—Count.—The law does not specifically require the counting of national-bank notes received at the Treasury for redemption; the practice is in accordance with regulations, and the counting and certification in the office of the Secretary may be eliminated. June 17, 1910.

Same—Security for—Certificates of Indebtedness.—Such certificates can not be issued in the form of registered bonds in order to be available as security for national-bank circulation. Aug. 4, 1910.

Same—Same—Same.—The Secretary would have no authority to put in these certificates any language that would make them unavailable as security for the additional circulation provided in section 1, act of May 30, 1908. Ib.

Same—Same—Same.—"Reclamation" certificates of indebtedness can not be accepted for national-bank circulation, proper, nor as security for additional circulation under section 3, act May 30, 1908, but may under paragraph 3, section 1, of said act. Aug. 8, 1910.

Same—Same—Isthmian Canal Bonds.—The Secretary of the Treasury may issue coupon instead of registered Panama bonds, but under section 5161, R. S., he would be compelled to change them for registered to facilitate the issue of circulation to a bank. Aug. 4, 1910.

Same—Same—Same.—The Secretary of the Treasury can not issue such bonds in a form or put a clause in such registered bonds which would prevent their use as a basis for bank circulation. Ib.

Same—Signing.—A second vice president has no power to sign currency notes. (To Comp. Currency.) June 18, 1890.

Same—Similitudes of Notes.—A similitude of a national bank note printed on an advertisement is forbidden. (To Comp. Currency.) Apr. 30, 1891.

Same—Taxation of. See Taxation, this title.

Same—Unsigned—Liability.—Such notes, after delivery to the bank or its agent, would be obligations of the bank and redeemable by the United States.

(To Westermays.) Oct. 31, 1910.

NATIONAL BANKS—Continued.

Circulation—Unsigned—Negotiability.—Notes issued to a bank, but lost or stolen before being signed by the officers, are redeemable at the Treasury, and the amount chargeable to the bank, as provided by the act of July 28, 1892 (27 Stat., 322). Dec. 4, 1909.

Same—Same—Same.—Notes lost or stolen before being "issued to or received by" a bank are not redeemable at the Treasury. Dec. 6, 1909.

Same—Same—Redemption.—National bank notes stolen from the Treasury vaults are not redeemable, and a bank would not be liable for lost or stolen notes in any case before they had been issued to or received by the bank.

Dec. 21, 1909.

Same—Same—Stolen.—An unsigned note stolen from the comptroller or the court, and redeemed, reimbursement should be made by the bank which cashed it. (To Comp. Currency.) Mar. 10, 1892.

Same—Withdrawal—Deposit—Return of.—The Treasurer can not refund lawful money deposited with him to retire circulation.

(To Treasurer U. S.) Dec. 30, 1889.

Claims. See Receiver, this title.

Clearing House Certificates.—A clearing house certificate intended for circulation is in effect a "note" in the sense of the act of February 8, 1875, and subject to the 10 per cent tax. Sept. 13, 1893.

Collateral Securities—Insurance Policy.—It is doubtful if beneficiary (Mrs. C.) is entitled to insurance policy given insolvent national bank to secure note executed by C. and wife, and receiver should not deliver unless by order of court. May 24, 1901.

Same—Liability for.—A bank is liable for collateral securities as pledgee only, and where such securities are stolen by officers thereof the bank can be held if the board of directors were negligent in the selection, supervision, and retention of the officers. (To Comp. Currency.) July 26, 1909.

Same—Same.—Where a bank is liable for stolen collateral securities the amount the owner would be entitled to recover would be the market value of the stock at the time he offered to pay his note and demanded the return of the securities. (To Comp. Currency.) July 26, 1909.

Collecting Agent—Liability.—A bank is not liable acting as agent for another bank to collect draft. (To Comp. Currency.) Oct. 4, 1895.

Collections as Loans of Creditor Bank.—Items sent by one bank to another for collection and credit are loans within section 5200, R. S., and can not exceed one-tenth of the capital of the creditor bank.

(To Comp. Currency.) Oct. 23, 1885.

Consolidation of Towns and Cities—Effect on Status of Banks.—The corporate status of banks in towns consolidated with a city is not affected thereby.

(To Comp. Currency.) Aug. 22, 1889.

Conversion of—State Bank with a Branch.—Where a State bank with a branch is apparently operating in conformity to a new law, although no State examination thereof has yet been made, it may become a national bank and retain such branch as provided by section 5155, R. S.

(To Comp. Currency.) July 7, 1908.

Same—Trust Company.—A trust company, although having many powers incidental to banks yet organized under different State laws and for different purposes, can not be converted into a national bank under section 5154, R. S.

(Comp. Currency.) May 16, 1904.

Same—Same.—A trust company organized under State laws with power to do a banking business is not such an institution as can enter the national banking system by conversion under section 5154, R. S., the banking being incidental to the trust business. (To Comp. Currency.) July 2, 1909.

NATIONAL BANKS—Continued.

Debts Due Banks—Taking Stock in Payment.—A bank may take stock of a company to make good a loss. (To Comp. Currency.) Aug. 20, 1889.

Deposits of Proceeds of Comptroller's Check.—Proceeds of check drawn by comptroller to reimburse United States in prosecuting a defaulting bank officer, would be public moneys and could not be deposited in unauthorized depository. (To Comp. Currency.) Apr. 25, 1902.

Deposit to Retire Circulation.—The Treasurer of the United States can not refund lawful money deposited with him to retire circulation.

(To Treasurer U. S.) Dec. 30, 1889.

Depositories of Disbursing Officers' Funds.—Section 5153, R. S., providing that national banks "may be employed as financial agents of the Government" does not give the Secretary of the Treasury authority to deposit disbursing officers' funds in such banks in a place where the treasurer or an assistant treasurer is located, section 3620 prohibiting such deposits. July 27, 1910.

Same—Pension Agents.—There is no distinction between pension agents and other disbursing officers in this respect. Ib.

Same.—The deposit of public funds by disbursing officers in national bank depositories in cities where there is the Treasurer or Assistant Treasurer of the United States is not authorized. Oct. 14, 1910.

Oct. 21, 1910.

Depositories—Temporary, are those in which the Government deposits funds for the relief of the country. June 10, 1908.

Depositor's Guarantee Fund Provided by State Law.—National banks in Oklahoma can not avail themselves of the State law providing assessments on the capital stock to create a "depositor's guaranty fund," without violating certain provisions, and perhaps the spirit of the national banking laws. Mar. 16, 1908.

Same.—Such assessments would not, however, be State taxation of the capital stock of the banks and invalid, as the obligation would be voluntary on the part of the banks. Ib.

Deposits—Issuing Time Certificates.—There is no law to prevent a national bank issuing certificates of deposit payable on time, or with interest.

(To Bates.) Apr. 24, 1908.

Same—Security for.—A bank may give security for deposits.

(To Comp. Currency.) Sept. 26, 1889.

Dividends. See Insolvency and Receivership, this title.

Examiners—Compensation.—The mode of fixing the compensation of bank examiners in the Territories is not affected by their subsequent admission into the Union as States. (To Comp. Currency.) Aug. 28, 1889.

Same—Same.—The Indian Territory is within the act of February 19, 1875 (18 Stat., 329), and the compensation of an examiner, who examines a bank there may be fixed accordingly. (To Comp. Currency.) Feb. 5, 1891.

Same—Expenses.—An examiner is not entitled to expenses in addition to the fee fixed by section 5240, R. S., in making a special examination under the act of July 12, 1882. (To Comp. Currency.) Mar. 18, 1892.

Same—Oath of Office.—National-bank examiners are officers of the United States, and should take the oath of office prescribed by section 2, act of May 13, 1884.

(To Comp. Currency.) Oct. 2, 1908.

Examination of Books by Stockholders.—Stockholders have no right to examine books to gratify curiosity or to aid speculations.

(To Comp. Currency.) May 20, 1890.

Executive Committee. See Officers, this title.

Fraud on Subscriber.—A suit should not be brought by the United States to forfeit the franchise of a bank on account of a subscriber to new stock who claims bank is insolvent. (To Comp. Currency.) Jan. 28, 1890.

NATIONAL BANKS—Continued.

Garnishment of Stock.—It is doubtful if stock can be attached for the debts of a shareholder, but it would be safer to leave the bank to exercise its own judgment in the matter. (To Comp. Currency.) Aug. 22, 1889.

Holidays.—Where the mayor of Fort Smith, Ark., proclaims certain holidays, if he has authority to do so by State statutes, the banks may close on the days designated. (To Comp. Currency.) Sept. 13, 1889.

Same—Monday, December 26.—Monday has not been made a national holiday when Christmas happens to fall on Sunday.

(To Comp. Currency.) Dec. 16, 1892.

Same—Special.—Where the statutes of Ohio make any day declared a national holiday, the 30th of April, 1889, having been so declared, it is a holiday in that State. (To Comp. Currency.) Apr. 18, 1889.

Indorsement of Checks in Pencil—Payment.—There is nothing in the Federal statutes affecting the refusal of a bank to pay checks indorsed in lead pencil.

(To Crescent Hardware Co.) Oct. 12, 1909.

Insolvency and Receivership—Admitting Claims Without Suit.—If the receiver has no doubt about the bona fides of the claims presented, he may admit them without delay. (To Comp. Currency.) July 11, 1890.

Same—Appointment of Receiver.—Comptroller may appoint a receiver while bank is in course of voluntary liquidation. Feb. 15, 1902.

Same—Attorneys for Receiver.—The United States attorneys, by direction of the Solicitor of the Treasury, should appear in receivers' suits.

(To Comp. Currency.) Oct. 23, 1893.

Same—Claim not Proved in Time.—A creditor who ignored the receiver's notice and did not prove his claim, can not now compel participation in the assets of the defunct bank. (To Comp. Currency.) May 25, 1892.

Same—Compromise of a Claim.—A case which has been appealed and which will soon be decided by the Supreme Court should not be compromised.

(To Comp. Currency.) Apr. 20, 1892.

Same—Creditor's Lien on Bonds Deposited for Circulation.—Bonds purchased by A for B, and deposited with Treasury to secure circulation; B failed before circulation issued; A claims undisclosed lien; bonds should not be disposed of for benefit of A, but treated as general asset; no power to borrow before authorized to do business. Jan. 10, 1901.

Same—Distribution of Funds.—The receiver should reserve in his hands sufficient to meet a possible judgment in a case against the bank on appeal.

(To Comp. Currency.) Aug. 26, 1889.

Same—Dividends—Payment.—Dividends due nonresident out of an insolvent Tennessee bank are not within jurisdiction of Tennessee court, and United States would not be discharged by paying dividends into such court.

Apr. 12, 1901.

Same—Insurance Policy as Collateral.—Doubtful if beneficiary (Mrs. C) entitled to insurance policy given insolvent national bank to secure note executed by C and wife, and receiver should not deliver unless by order of court.

May 24, 1901.

Same—Liquidating Agent.—Affairs of an insolvent bank can not be settled by a "liquidating agent" taking the place of the comptroller and receiver.

Nov. 20, 1901.

Dec. 2, 1901.

Same—Notice of Claims.—State of Florida gave notice it might make claim against insolvent bank, but not having done so, receiver may make final distribution.

Mar. 30, 1901.

NATIONAL BANKS—Continued.

Insolvency and Receivership—Payment of Tax by Insolvent.—Insolvent bank subject to internal-revenue tax if there are undivided profits used in business and treated as capital, and second, if assets sufficient to pay depositors in full; United States has no priority. May 5, 1902.

Same—Payment of Treasury Clerks.—Treasury clerks assisting the receiver in investigating the affairs of insolvent bank should be paid by the receiver.

(To Comp. Currency.) Dec. 21, 1891.

Same—Priority in Payments—United States.—United States not entitled to priority over other creditors of a liquidating bank. Sept. 14, 1899.

Same—Purchase of Assets by Shareholders.—Order of court necessary for stockholders of insolvent bank assessed 100 per cent to purchase asset (bonds) at price paid by bank, but greater than market value, and receive credit in assessment for difference. May 22, 1902.

Same—Same—Effect on Other Shareholders.—Assuming comptroller had authority to make such sale and discharge, it would not release other stockholders.

(To Comp. Currency.) May 22, 1902.

Same—Receiver—Appointment of Corporation.—A corporation can not be appointed as receiver. (To Comp. Currency.) Apr. 2, 1891.

Same—Same—Authority to Purchase Equities.—Receiver should get approval of comptroller and Secretary to purchase property in which bank has equities.

(To Comp. Currency.) Nov. 7, 1899.

Same—Same—Recognizing Bank Officers' Order for Bonds.—Railway bonds, order for which given broker by president of bank without authority of directors, and bank failing before delivery, should not be received by receiver, but matter left to courts. Oct. 18, 1901.

Same—Same—Subject to Court Decision.—The receiver should be governed by the decision of the court relative to the sale of certain assets, and not by the notice for an appeal. (To Comp. Currency.) Mar. 23, 1892.

Same—Same—Withdrawing.—If a bank in the hands of a receiver is restored to solvency, the receiver may be withdrawn and the bank resume business.

(To Comp. Currency.) Oct. 29, 1891.

Same—Resuming Business—Withdrawal of Receiver.—If a bank in the hands of a receiver should be restored to solvency, the receiver may be withdrawn and the bank permitted to resume business.

(To Comp. Currency.) Oct. 29, 1891.

Same—Resuscitation.—Where an association in the hands of a receiver has not been dissolved, it may resume business upon the discharge of all of its liabilities. (To Comp. Currency.) Aug. 3, 1889.

Same—Stock—Assessment.—Stock of an insolvent bank held by another bank as an investment is not liable to assessment; act of acquiring and holding unauthorized. Nov. 20, 1901.

Same—Suit Against Defaulting Receiver.—The bond of a receiver running to the Comptroller of the Currency or his successors, suit on default should be brought in the name of the present comptroller.

(To Comp. Currency.) Feb. 4, 1893.

Same—Telegrams.—Telegrams to receivers are Government messages.

Nov. 6, 1889.

Interest—Change of State Law.—Interest on existing contracts of an insolvent bank would not be affected by a change in the State law, such interest being a part of the contract. (To Comp. Currency.) Mar. 16, 1892.

NATIONAL BANKS—Continued.

Interest—Government Deposits.—The additional currency act (35 Stat., 552) requiring interest on certain Government deposits, at such rate as the Secretary of the Treasury shall prescribe, such interest is not chargeable until the rate has been prescribed and notice given to the depositaries. June 10, 1908.

Same—Same.—The "special and additional deposits" on which interest is chargeable (additional currency act, 35 Stat., 552), are those over and above the sums necessary to carry on the operations of the Government. Ib.

Same—To Assessment—Paying Stockholders.—Stockholders who have paid assessments are entitled to interest at legal rate where bank situated.

Dec. 15, 1902.

Same—To Creditors.—In paying interest to creditors of national bank, laws of place of performance of or provisions of contract govern rate, and should be calculated according to "Massachusetts" or "United States rule," and not compounded.

Dec. 15, 1902.

"International"—Part of Title.—The word "International" having an entirely different significance from "national," would not be prohibited as part of title of State banks. (To Comp. Currency.) Apr. 20, 1892.

"Inter-State."—The word "Inter-State" is not the equivalent of the word "National" in the title of a bank, and is not prohibited by section 5243, R. S.

July 24, 1905.

Lien on Bonds Deposited for Circulation. See Insolvency and Receivership, this title.

Liquidation—Bank Voting Its Own Shares—Two-thirds.—A bank can not vote its own shares, temporarily held, on the question of going into liquidation, and such shares should be deducted from the total number of shares in computing the two-thirds required to effect such purpose.

(To Comp. Currency.) Nov. 24, 1908.

Same—Duties of Agents and Officers.—The shareholders of S. Bank, by resolutions, provided for its voluntary liquidation, and appointed agents for that purpose, and also authorized the executive officers to do certain things. Held, that the appointment of the liquidating agents was proper, and that the directors and officers of the bank were not replaced by the said agents.

(To Comp. Currency.) Mar. 7, 1906.

Same—Notice to Shareholders.—Notice of a meeting of shareholders to vote on going into liquidation is not necessary where two-thirds of the shareholders waive such notice.

(To Comp. Currency.) Feb. 24, 1892.

Loans—By Bank with Branches.—Loans by branch banks must be limited by the amount of capital assigned to them, and not according to the total capital of the corporation.

(To Comp. Currency.) July 10, 1909.

(To Comp. Currency.) Aug. 30, 1909.

Same—Excess—Renewal Notes.—A renewal note would not be considered a new loan, within the prohibition on liabilities under section 5191, R. S.

(To Comp. Currency.) Aug. 3, 1889.

Same—Excessive.—Items sent by one bank to another for collection and credit are loans within section 5200, R. S., and can not exceed one-tenth of the capital of the creditor bank.

(To Comp. Currency.) Oct. 23, 1885.

Same—On Judgments Notes—Liens on Real Estate.—National banks are not prohibited making loans on "judgments notes" which when recorded are liens on real estate.

(To Comp. Currency.) July 31, 1889.

Same—On Notes Secured by Real Estate.—While a national bank can not loan money directly on real estate, it may do so on notes secured by a pledge of notes or bonds secured by lien on real estate.

(To Comp. Currency.) July 27, 1889.

NATIONAL BANKS—Continued.

Loans—To Municipal Corporations—Limitation.—Section 5200, R. S., limiting the amount of loans to corporations, etc., is applicable only to private corporations and has no reference to townships and municipalities.

(To Comp. Currency.) May 9, 1893.

Same—To Municipal Corporation—Restrictions.—Municipal corporation is included in restriction against banks loaning over 10 per cent to single borrower; credit differentiated from money loans.

Jan. 26, 1901.

Same—To Other Banks.—Loans to other national banks not authorized in excess of 10 per cent.

May 17, 1899.

Lottery Mail.—There is no prohibition in the national-banking laws against sending information in relation to lotteries in envelopes having the name of a bank stamped thereon.

(To Comp. Currency.) May 31, 1889.

Mutilation of National-Bank Notes. See Mutilation.

Name—As an Asset.—Where no proceedings have been instituted to dissolve, a bank, although in the hands of a receiver, has a corporate existence and may resume business with the same title and charter number.

(To Comp. Currency.) Aug. 3, 1889.

Same—Change—Consolidation of Cities.—Certificate of extension of existence can not be withheld because bank has the same name of another brought about by a consolidation of two cities.

(To Comp. Currency.) Dec. 5, 1890.

Same—Changing.—A bank may change its name with the approval of the Comptroller of the Currency by a vote of two-thirds of the stock.

(To Comp. Currency.) Aug. 20, 1889.

Same—Changing—Suing.—A bank may change its name in the manner prescribed in the act of May 1, 1886, and sue and be sued under its new name.

(To Comp. Currency.) Nov. 22, 1889.

National—Use of Word by Others. See National.

National Currency Associations. See Additional Currency Associations, this title.

Notes. See Circulation, this title.

Officers—Directors—Board—Quorum.—The articles of association can not be amended to constitute less than a majority of the board a quorum.

(To Comp. Currency.) Mar. 8, 1890.

Same—Same—Same—Reduction—Special Meeting.—There is no authority for a special meeting of shareholders to provide a less number of directors than that fixed at the annual meeting.

(To Comp. Currency.) Apr. 21, 1892.

Same—Same—Election.—The statute and articles being silent as to the number of shareholders necessary to elect the directors, there should be at least a majority present.

(To Comp. Currency.) Aug. 13, 1889.

Same—Same—Same.—A special meeting of the shareholders can not be held to provide for a less number of directors than was fixed at the annual meeting.

(To Comp. Currency.) Apr. 21, 1892

(To Comp. Currency.) Aug. 9, 1892.

Same—Same—Same.—Where at the annual meeting of the shareholders they provide that the board of directors may be increased and the appointments made by the other directors, such appointments not being to fill vacancies, etc., can not be so made, and another meeting of shareholders to make such appointment can not be had the same year.

(To Comp. Currency.) Mar. 12, 1902.

Same—Same—Same.—Where an election of directors at an annual meeting was invalid, another meeting may be called for the purpose, or if the directors fail to take action, the shareholders may proceed under section 5149, R. S., to elect the board.

(To Comp. Currency.) May 8, 1902.

NATIONAL BANKS—Continued.

Officers—Directors—Election.—Proxy is a power of attorney, but as Hawaiian court decides otherwise and no stamp required, their rejection at meeting improper, and election of directors void. Another meeting should be called.

May 8, 1902.

Same—Same—Same.—Comptroller can not compel a new election; would be exercise of visitatorial power. (To Comp. Currency.) June 10, 1902.

Same—Same—Eligibility.—An executor can not be a director.

(To Comp. Currency.) Aug. 22, 1889.

Same—Same—Same.—Stock in trust can not be represented in board of directors.

(To Comp. Currency.) Aug. 22, 1889.

(To Comp. Currency.) Sept. 7, 1889.

Same—Same—Same—Oklahoma.—Upon Oklahoma becoming a State, section 21, act of June 16, 1906, made the laws not locally inapplicable in force there, which repealed section 17, act of May 2, 1890, and one of the qualifications of a director is one year's residence in the State. (To Comp. Currency.) Aug. 3, 1910.

Same—Same—Increasing Number and Filling Vacancies.—The shareholders can not at a special meeting increase the directors and elect a new member; there would be a vacancy, but it would have to be filled by the other directors until the next election. (To Comp. Currency.) Mar. 31, 1890.

Same—Same—Same.—A special meeting may be called to increase directors, but the additional members can not be elected at such meeting, sections 5145 and 5149, R. S., providing how they shall be elected, and after the annual meeting only vacancies by death, resignation, etc., may be filled within the year.

(To Comp. Currency.) Apr. 8, 1890.

Same—Same—Liability—How Enforced.—A prerequisite to the maintenance of a suit against the director is an adjudication under section 5239, R. S., in a suit by the Comptroller. (To Comp. Currency.) June 26, 1890.

Same—Same—Quorum.—Opinion of March 8, 1890, with regard to what is a proper quorum of the directors, adhered to.

(To Comp. Currency.) May 16, 1893.

Same—Same—Residences.—Directors who live in one State for political purposes can not be considered residents of another State for banking purposes under section 5146, R. S., which requires that at least three-fourths of the directors shall be legal residents of the State, Territory, or District in which the association is located. (To Comp. Currency.) Mar. 26, 1907.

Same—Eligibility of a Judge.—There is no statute, legal principle, or departmental rule that would render a Federal judge ineligible to hold office in a national bank corporation. Nov. 21, 1885.

Same—Executive Committee—Power to Appoint Officers.—A by-law of a national bank that the executive committee of the board of directors "shall possess and exercise all the powers of the board of directors when the latter is not in session," extends to the appointment of officers of the association, but such an exercise of the power would be inconsistent with law and with Article VIII of the articles of association. Clauses 5 and 7 of section 5136, R. S., cited.

(To Comp. Currency.) June 3, 1907.

Same—Power to Delegate Authority.—The power of the board of directors of a national bank to delegate its authority extends only to carrying on the "business of banking," and to matters merely ministerial or clerical in character. Ib

Same—As an Agent.—An executive committee of the board of directors is an agent thereof, and although composed of members of the board, whatever is done by the committee is the act of an agent. Ib.

Same—Jury Duty.—Officers of national banks are not United States officers and not exempt from jury duty. (To Comp. Currency.) Dec. 16, 1889.

NATIONAL BANKS—Continued.

Officers—Vice President—Qualifications.—A shareholder who is not director may be vice president. (To Comp. Currency.) Dec. 17, 1891.

Organization—Certificates—Signing.—Organization certificates need not be signed by all stockholders. (To Comp. Currency.) June 20, 1889

Same—Same—Taking Acknowledgment of.—A United States commissioner, not being one of the officers authorized for the purpose (sec. 5135, R. S.), can not take an acknowledgment of an "organization certificate" of a national banking association. (To Comp. Currency.) Mar. 10, 1908.

Same.—Coney Island, N. Y., being a distinct place, though municipally a part of Brooklyn, a national bank with a capital of less than \$200,000 may be organized there. (To Comp. Currency.) Feb. 28, 1909.

Same.—Bath Beach, N. Y., being a component part of Brooklyn, a national bank with a capital of less than \$200,000 can not be organized there.

(To Comp. Currency.) Feb. 28, 1909.

Same.—Evergreen (or Ridgwood), Long Island, being a "place apart to itself," a national bank with a capital of \$100,000 may be established there.

(To Comp. Currency.) Mar. 30, 1909.

Same—Consolidation of Town and City.—Banks with capital of \$100,000 may be organized in towns before consolidation with city.

(To Comp. Currency.) July 8, 1889.

Same—In Indian Territory.—Upon the Territory becoming subject to the political and judicial jurisdiction of Dakota, a bank may be organized there; blanks may be forwarded now, but can not be used for such purpose until after that event.

(To Comp. Currency.) Oct. 17, 1889.

Same—Population.—Organization of bank with capital less than \$200,000 in a city whose population has fallen below 50,000 may be authorized by Comptroller.

Oct. 18, 1901.

Same—Same—Corporate Limits.—A bank may be established at Tottenville, S. I., with capital of \$100,000, although within corporate limits of greater New York; practically a separate place. Nov. 4, 1901.

Same—Same.—Upper Montclair, constituting the first ward of and closely connected with Montclair, N. J., is not a distinct and separate "place" therefrom within section 5138, R. S., and a national bank with a capital of \$50,000 can not be established there, the population exceeding 6,000.

(To Comp. Currency.) Sept. 4, 1908.

Payment of Debts Due Insolvent.—Where an insolvent debtor proposes to pay by instalments it would not be a compromise or compounding, and the receiver may accept such payments without an order of the court.

(To Comp. Currency.) Dec. 11, 1891.

Powers of Attorney of Dissolved Partnership.—Powers of attorney given by banks to Pratt & Sons have been revoked by death of member of partnership.

June 25, 1901.

Publication of Condition.—The publication of statements of a bank required by section 5211, R. S., must be made in a paper published in the place where the association is located and not in a paper published in an adjoining village and brought in by street car. (To Comp. Currency.) May 26, 1885.

Real Estate—Holding More than Five Years.—Section 5137, R. S., prohibiting national banks holding certain real estate more than five years, applies to such property acquired in any manner for debt.

(To Comp. Currency.) Sept. 28, 1889.

Receiving Public Moneys—Not Designated Depositories.—None but designated depository banks can receive public moneys, except certain postal funds.

(To Comp. Currency.) Feb. 28, 1890.

NATIONAL BANKS—Continued.

Records—Examination of by Senate Committee.—Under facts of this case the receiver should not ask the court to allow such committee to examine the private papers of a person connected with the transactions of the receiver in order to convict such person of a crime. (To Comp. Currency.) Sept. 19, 1892.
Sept. 29, 1892.

Same—State Inspection.—A State statute authorizing the assessor to compel national banks to produce their books and records, the names of depositors, balances to their credit and other deposits, is in conflict with the national bank act and court decision. (To Comp. Currency.) Aug. 17, 1891.

Same—Subpoena—Examiner's Memoranda.—If the United States would be prejudiced by an examiner responding to a subpoena duces tecum and testifying in relation to his examination of a bank, he is not obliged to do anything but appear in court and state an objection. (To Comp. Currency.) Feb. 21, 1902.

Same—Subpoena to Produce to Tax Collector.—Bank officers should comply with the State law and furnish the tax collector with the information he requires as to accounts of depositors. (To Comp. Currency.) Sept. 19, 1889.

Redemption Agency—Charges for Rent, Fuel, etc.—As the redemption agency has been located in the Treasury building and no sum has ever been expended in rent, no charge therefor can be made, but it may be charged for stationery, fuel, light, ventilation, and other incidental expenses incurred.

Neither is the redemption agency chargeable with "structural repairs" to its rooms. Aug. 3, 1910.

Redemption Fund on account of additional circulation. See Additional Circulation, this title. Aug. 4, 1910.

Same.—Charges for rent, fuel, etc. See Redemption Agency, this title.

Refund of Taxes. See Taxation, this title.

Refunding Purchase Price of Stock.—C, upon false representations of cashier, purchased of bank some of its own stock; 4 days later bank failed; receiver should refund to C. Jan. 14, 1902.

Remission of Penalty—Reports.—The Secretary of the Treasury may remit under section 5293, R. S., a penalty for failure to report. Jan. 28, 1901.

Reorganization into State Bank.—There is no Federal law to prevent a dissolved and wound-up national bank reorganizing into a State bank, but that is matter of State authority. (To Comp. Currency.) Feb. 23, 1893.

Reserve Agents—Consolidation of Towns.—A bank with a large capital in a town, which was consolidated with a city, may be approved as reserve agents. (To Comp. Currency.) Aug. 22, 1889.

Reserve City—Requirements.—A city of 25,000 inhabitants, but having only three national banks, may be designated a "reserve" city upon the application of all such banks, that being in the excess of the three-fourths required by the act of March 3, 1903 (32 Stat., 1223).

(To Comp. Currency.) June 22, 1909.

Same—Withdrawal.—A reserve city whose population has fallen below 50,000 can not be withdrawn by comptroller. Oct. 18, 1901.

Reserve—Consolidation of Towns.—Where a bank in a small town had a capital equal to a city bank, upon consolidation of the town and city, such bank is to maintain a city bank reserve. (To Comp. Currency.) Aug. 22, 1889.

Same—Deposit Certificates as Part of.—Section 5193, R. S., providing for issue of certificates and counting them as part of the reserve, has been repealed.

(To Comp. Currency.) Apr. 10, 1900.

Same—Larger than Required—Maintaining.—Banks could not lawfully obligate themselves to maintain a larger reserve than the statute requires.

(To Comp. Currency.) Aug. 22, 1889.

NATIONAL BANKS—Continued.

Returns—Jurats—Seals to.—The officer before whom verification of a return is made is required to affix his seal. (To Comp. Currency.) Aug. 15, 1889.

Reward—How Paid.—A reward for the arrest of a defaulting officer may be paid out of the assets of a bank. (To Comp. Currency.) Feb. 23, 1893.

Seal—Changing.—Having the power by section 5136, R. S., to adopt a seal, it would seem to follow that it may change it.

(To Comp. Currency.) Nov. 22, 1889.

Security for Additional Circulation. See Additional Circulation, this title.

Security for Indian Trust Funds.—Individual Indian allotment funds are not public moneys, and the security given to the United States by national banks as depositaries is not available as a guarantee of such funds, and can not be made so except by act of Congress. May 8, 1909.

Security for Public Moneys.—The security given by national banks for the deposit with them of public moneys is primarily liable for moneys deposited in the Secretary's special account. July 26, 1887.

Set-Off—Insolvent—Collections on a Loan.—Trustees for bank sold collateral put up by H, and deposited proceeds in same bank in their names pending its application to the loan; bank failed; H is entitled to set-off. Nov. 26, 1901.

Same—Protested Check Against Account of Depositor.—A bank gave S credit for check deposited for collection; A failed; afterwards check returned protested; S has right to set off amount of check against amount to his credit in A. (To Comp. Currency.) Mar. 25, 1901.

Same—Protested Draft Against Credit of Drawer.—N bank drew draft on New York and deposited in C bank and received credit; N failed; draft protested; C indebted to N, against which amount of draft may be set off.

(To Comp. Currency.) Mar. 25, 1901.

Shareholders—Appeal from Appraisalment.—No form of appeal is prescribed by statute or regulations where a shareholder who objects to an extension of the corporate existence, appeals to the comptroller from an appraisalment of his stock. (To Comp. Currency.) July 20, 1885.

Same—Foreigner.—Stock may be held by an alien.

(To Comp. Currency.) Sept. 28, 1891.

Same—Liability after Transfer of Stock.—Where a shareholder has sold his stock in good faith and requested its transfer on the books, he can not afterwards be held liable. (To Comp. Currency.) July 21, 1891.

Same—Liability after Sale of Their Stock.—Stockholders in national banks who sell their shares and take no steps to have them transferred are not relieved of the liability imposed by section 5151, R. S.

(To Comp. Currency.) July 23, 1909.

Same—Liability—How Enforced.—After a national bank shall have gone into voluntary liquidation under section 5220, R. S., the individual liability of the stockholders may be enforced by a bill in the nature of a creditor's bill in any Federal court having equity jurisdiction. See section 2, act of June 30, 1876 (19 Stats., 63). (To Comp. Currency.) Mar. 7, 1906.

Same—Meetings—Adjournment.—The annual meeting for election of directors may be adjourned, or a recess taken, from day to day, but a postponement to a future or remote day could not be had without the required notice.

(To Comp. Currency.) Aug. 13, 1889.

Same—Meeting—Amount of Stock to be Represented.—A majority of the stock need not be represented at an annual meeting.

(To Comp. Currency.) Dec. 20, 1890.

NATIONAL BANKS—Continued.

Shareholders—Preference to Additional Stock.—Stockholder, original, should have preference in sale of additional stock. (To Comp. Currency.) Dec. 9, 1889.

Same—Right to Elect an Agent.—Shareholders who have not paid an assessment are not disqualified to elect an agent to manage affairs of an insolvent bank.

(To Comp. Currency.) Mar. 15, 1893.

Same—Right to Examine Books.—Stockholders have no right to examine books to gratify curiosity or to aid speculations.

(To Comp. Currency.) May 26, 1890.

Same—Right to Vote.—A stockholder who has not paid an assessment levied upon him is disqualified to vote at shareholders' meetings upon subjects mentioned in section 5144, R. S.

(To Comp. Currency.) Mar. 15, 1893.

Same—Suit in Behalf of.—Suit can not be brought by the United States for subscriber to new stock who claims bank insolvent.

(To Comp. Currency.) Jan. 28, 1890.

Same—Suits Against. *See* Suits, this title.

State Inspection. *See* Records, this title.

Stolen Unsigned Notes—Liability.—A bank is not liable for notes that were stolen from its possession before they had been signed. Sept. 13, 1889.

Subscribing to Exposition Stock.—Banks can not subscribe to the World's Fair without consent of stockholders. (To Comp. Currency.) Nov. 26, 1889.

Same.—A majority of stockholders may order subscription to the World's Fair.

(To Comp. Currency.) Dec. 9, 1889.

Suits—Damages Against Directors of Insolvent Bank.—Such suit must be brought by the comptroller and not the receiver. *

(To Comp. Currency.) July 21, 1891.

Same—Supervision of.—All civil suits and proceedings desired by a receiver are under the supervision of the Solicitor of the Treasury, while criminal proceedings are under direction of the Attorney General.

(To U. S. Atty., E. Va.) Aug. 11, 1885.

(To U. S. Atty., E. Va.) Aug. 14, 1885.

Same—Who Should Conduct.—The receiver should be represented by United States attorneys.

(To Comp. Currency.) July 5, 1893.

Supervision of Suits. *See* Suits, this title.

Taxation of Circulation.—National-bank notes are not subject to State taxation.

(To Comp. Currency.) Jan. 3, 1891.

Same.—Taxation of circulation, State or municipality can not tax.

(To Comp. Currency.) May 17, 1899.

Same—By State.—Citing decisions of the courts in relation to the taxation of national-bank circulation by the States. (To Comp. Currency.) June 6, 1892.

Same—Foreign Bank.—Issues of a foreign bank doing business here are taxable, 10 per cent.

(To Treasurer U. S.) Sept. 13, 1899.

Same. *See also* Taxation.

Taxation—Refund—Evidence.—The requirement of the treasurer that such banks, seeking refund of taxes paid in 1865–6–7, furnish transcripts from their books, is reasonable and proper and should not be dispensed with.

July 29, 1885.

Same—Stock.—The entire interest of a stockholder may be taxed by a State, but can not be greater than on other moneyed capital. June 30, 1891.

Title—"International."—The word "international" having an entirely different signification from "national" would not be prohibited as part of the title of State banks.

(To Comp. Currency.) Apr. 20, 1892.

Treasurer of Another Corporation.—It is questionable whether a national bank can become the treasurer of another corporation.

(To Comp. Currency.) Feb. 28, 1890.

NATIONAL BANKS—Continued.

Trust—Postal Funds in Insolvent Bank.—A trust is impressed on money on hand when a bank fails to the amount of postal funds placed therein by a postmaster as a special deposit, and suit should be brought at request of postmaster's sureties against receiver to maintain it. (Atty., Ind.) May 20, 1904.

Trustee.—A bank may hold mortgage bonds as trustee.

(To Comp. Currency.) Nov. 13, 1889.

United States Attorney as Private Counsel.—It is manifestly improper to employ United States attorneys as private counsel to represent receivers of insolvent national banks, in view of section 380, R. S., and it is extremely doubtful if they could be so employed indirectly as members of firms.

(U. S. Atty., Colo.) Feb. 25, 1905.

Voting—Stock Held by a Corporation.—A treasurer of an institution holding bank stock must be properly authorized by the trustees to vote it.

(To Comp. Currency.) Dec. 19, 1889.

As to Circulation of Soiled and mutilated national bank notes. *See Money.*

NATIONAL BOARD OF HEALTH.

Appointment and Pay of Army Officers as Secretary.—An Army officer who is a member of the board may be appointed secretary, but the act creating the board and sections 1763, 1764, and 1765, R. S., prohibit any compensation therefor.

Sept. 8, 1882.

Disposition of Furniture.—Such furniture should be inventoried and placed in charge of an officer of the board.

Sept. 3, 1886.

NATIONAL CURRENCY. *See National Banks.*

Photographing. *See Counterfeiting.*

NATIONAL CURRENCY ASSOCIATIONS. *See National Banks, Additional Currency.***NATIONAL GUARD ARMORY.**

Supervision of Plans.—Under the act of May 30, 1908 (35 Stat., 540), the Secretary of the Treasury should designate some person to supervise the plans and estimates for such armory.

Feb. 3, 1910.

NATIONAL HOME FOR DISABLED VOLUNTEER SOLDIERS.

Review of statutes relative to; disposition of money recovered from former treasurer.

Dec. 28, 1898.

Pensions of Inmates as Public Moneys. *See Public Moneys.*

See Soldiers' Homes.

NATIONAL SAFE DEPOSIT CO.

Powers under the act of October 1, 1890.

Dec. 19, 1890.

NATIONAL SOLDIERS' HOMES.

Funds—Public Moneys.—Moneys appropriated by Congress for the support of the home when drawn from the Treasury and placed in the hands of the treasurer of the home is to be regarded as public money to be accounted for.

June 6, 1885.

June 19, 1885.

Same—Same.—The pension, the store, and the posthumous funds can not, on the facts, be considered public money.

June 6, 1885.

June 19, 1885.

Liability of Government for Savings.—The United States is not responsible for soldiers' savings.

Oct. 6, 1885.

NATIONAL ZOOLOGICAL PARK.

There is no duty imposed upon the Secretary of the Treasury in relation to said park.

Aug. 17, 1894.

NATURALIZATION. *See Citizenship.*

NAVIGABLE WATERS.

Abatement of a Nuisance in a Harbor.—The jurisdiction of the United States over navigable waters does not extend to a nuisance in the harbor of New London arising from the transfer of fish scrap from lighters to schooners, the occupancy and use of Government property not being affected thereby. July 22, 1910.

Definition. Sept. 29, 1885.
Feb. 5, 1887.
Jan. 17, 1888.
Oct. 21, 1891.

Same.—Reference to decision as to what are navigable waters. May 18, 1896.
May 29, 1896.

Same.—Waters above a bridge and not a channel of interstate or foreign commerce are not navigable waters. July 3, 1895.

Same.—Waters along the seacoast, within the 3-mile limit, and waters of the Great Lakes are "navigable waters" of the United States within the act of March 3, 1897 (30 Stats., 1154), relating to the destruction of wrecks, derelicts, or other obstructions to navigation. Feb. 9, 1905.

Coastal or coast waters mean the 3-mile limit or belt of the high seas adjoining the coast of a nation. Ib.

Same.—Navigable waters of the United States—3-mile limit.

(Brief.) May 1, 1905.

Missouri River is a navigable water of the United States, and a ferryboat plying on said river, although plying between points in the same State, is subject to Federal inspection laws. May 17, 1886.

Mooring Vessel Unlawfully—Nuisance.—The mooring of a vessel in a navigable river and using it as a storehouse is a public nuisance.

(Atty., E. La.) June 20, 1904.

Obstructions.—Obstructions to navigation within the meaning of the Federal laws refer to permanent structures in navigable waters and not to the abuse of harbor privileges by vessels, etc. June 20, 1904.

Riparian Owner's Rights—Title to Lake Beds.—The rights of a proprietor of a part of the shores of the Great Lakes end with low-water mark, except that he has the right to build docks, etc., out into the water to accommodate vessels employed thereon.

The title to the beds of the Great Lakes is in the States. July 7, 1904.

See also Riparian Rights.

NAVIGATION.

Aid to.—A life-saving station is an aid to navigation, and under the constitutional power "to regulate commerce" may be erected in navigable waters without regard to the State or individual ownership of the lands covered by those waters. July 7, 1904.

Destruction of Wrecks.—A wreck or derelict, found on the high seas beyond the 3-mile limit, may be destroyed by a revenue cutter without notice to the owner or instructions from the department. If it is not safe to take time to thus act, and if such obstruction is found within the 3-mile limit, or on inland waters, including the Great Lakes, may be destroyed in accordance with the act of March 3, 1897 (30 Stats., 1154), under which the owner is entitled to 30 days' notice, except in a case of emergency, to be judged by the agent of the Secretary of War. Feb. 9, 1905.

Same.—Or derelicts, which are dangerous to navigation. (Brief.) May 1, 1905.

Interstate and Foreign Commerce.—Citation of authorities sustaining right of Congress to regulate commerce with foreign nations and among the several States. Feb. 17, 1888.

NAVIGATION—Continued.

Lighthouse—Permission to Construct.—Consent of Secretary of War need not be obtained to erect lighthouse authorized by Congress, in a harbor. Apr. 13, 1901.

Same—Same.—Lighthouse structures may be erected on jetties without consent of Secretary of War. May 13, 1901.

Menaces to—Destruction.—Fishing nets on the high seas dangerous to navigation may be destroyed by revenue cutters, although not "derelicts."

Apr. 16, 1910.

Obstructions.—Dumping in Lake Michigan; construction of act of 1890.

Feb. 6, 1896.

Same—Abandoned Stone Cribs.—The river and harbor act of 1880 does not give Secretary of War power to remove abandoned stone cribs in Lake St. Clair.

May 11, 1901.

Registry of Vessels. *See* Vessels.

NAVY.

Bids for Revenue-Cutter Supplies.—Section 3722, R. S., in relation to bids and bidders for supplies in the Navy, has no application to the Revenue-Cutter Service.

Nov. 12, 1908.

Officer's Tenure.—A naval officer does not hold his office by contract, but at the will of the sovereign power.

Apr. 26, 1905.

NAVY DEPARTMENT.

Auditing of Accounts Arising in.

Dec. 3, 1885.

NAVY PENSION FUND.

Compromise in Interest of. *See* Compromise.

NEGLECTENCE.

In Enforcing Claims.—A deed of trust given in 1858 to secure an unliquidated claim of the United States is still a lien on the lands in the hands of subsequent purchasers, etc., although no steps have been taken to adjudicate the claim or enforce the trust since 1866. (To Atty. Gen.) June 11, 1906.

Public Officer—Causing Freight Charges. *See* Public Officers and Employees.

Nov. 2, 1910.

Responsibility of Postmaster for Money Orders.—A postmaster is not responsible for forgery of money order where he has not been negligent.

(To Aud. P. O.) Sept. 12, 1883.

United States in Granting Pension on Forged Papers.—Argument may be made in behalf of the Government that the granting of a pension to a personator of a deceased soldier after the widow and children of said soldier had been pensioned is not such negligence on the part of the Government as would defeat reclamation from the banks purchasing checks issued to said personator. *See* opinions of June 28 and 29 and July 11, 1905, under Bills and Notes.

July 19, 1905.

NEGOTIABLE INSTRUMENTS. *See* Bills and Notes.**NET FUNDED INDEBTEDNESS.** *See* National Banks; Words and Phrases.**NEWPORT, R. I.**

As a residence of assistant superintendent of life-saving stations. *See* Life-Saving Service.

NOTARY PUBLIC.

Taking Affidavit of Another Officer.—A notary public who is also a subordinate officer of a surety company is competent to take the affidavit of another officer of the company as to the financial condition of the company.

(Brief.) Apr. 7, 1906.

See also Seals.

NOTES.

Advertisements on. *See* Obligations of the United States.

Definition of United States and Other Notes. *See* Words and Phrases; Moneys.

Issued by Individuals. *See* Moneys.

Making Copies of. *See* Counterfeiting.

Mutilation of Money. *See* Mutilation; Counterfeiting.

Of Nonexisting Bank—Circulation.—Unless such notes are in similitude of obligations of the United States they are not prohibited.

(To U. S. Atty., E. Ark.) Feb. 13, 1890.

Redemption of unsigned national-bank notes. *See* National Banks, Circulation.

Redemption mutilated notes. *See* Moneys.

Title to Stolen Fragments. *See* Moneys.

Transportation and cancelation. *See* Moneys.

See also Taxation.

NOTICE.

Of Fraudulent Indorsement. *See* Bills and Notes.

See also National Banks.

NUISANCE.

Letter Writing. *See* Letter Writing.

On Premises Partly Leased by the United States.—Where the lessees of premises partly leased by the Government covenant not to make or allow to be made any unlawful, improper, or offensive use thereof, the sale of intoxicating liquor would not be prohibited unless conducted in a way to be a nuisance in the sense of the law.

Aug. 1, 1910.

On Public Property—Abatement.—Cattle running at large on Marine-Hospital Service property may be abated, proceeds.

Feb. 18, 1897.

See Public Health and Marine-Hospital Service.

NUMISMATIC AND HISTORICAL BOOKS.

Illustration of Coins in. *See* Counterfeiting.

NUMISMATIC AND HISTORICAL BOOKS AND JOURNALS.

Illustrations of Coin in. *See* Counterfeiting.

OATHS.

Administering—Authority.—Can not be administered by Chinese inspectors.

June 28, 1895.

Same—By a Subordinate.—The Secretary of the Treasury can not empower a subordinate to administer an oath.

Feb. 15, 1895.

Exclusion Acts, Affidavits Under; construction of section 1778, R. S.

Mar. 24, 1899.

Government Officer—Power to Administer.—Any officer or clerk lawfully detailed to investigate frauds may administer.

(To Wyman.) Sept. 28, 1895.

Inspector of Bags at Foreign Port.—Such person is an employee of the Government, not appointed to any office of honor or profit, and need not take an oath.

See section 1756, R. S.

Apr. 20, 1885.

Inspectors of Steamboats. *See* Steamboat-Inspection Service; Vessels.

National Bank Examiners are officers of the United States, and should take the oath of office prescribed by section 2, act of May 13, 1884.

(To Comp. Cur.) Oct. 9, 1908.

Power Solicitor of the Treasury to Administer. *See* Solicitor of the Treasury.

Salary Accounts—Power of Customs Officers to Administer—Payment.—Customs officers can not administer such oaths, and there is no authority authorizing payment by the Government for administering such oaths.

Apr. 26, 1889.

Salary, Pay, or Expense Accounts—Collectors, or Acting, of Customs.—Collector or acting collectors of customs can not administer oaths to pay or salary accounts of subordinates.

July 7, 1896.

OATHS—Continued.

To Revenue-Cutter Officers' Voucher—Payment.—There being no appropriation to repay such officer for oaths to their pay vouchers, they can not be reimbursed.

Apr. 11, 1888.

See also Customs Laws; Notary Public; Public Officers.

OBLIGATIONS OF THE UNITED STATES.

Advertisements on.—The printing of a private stamp advertisement on any of the obligations or securities of the United States is prohibited.

(To Rankin.) Sept. 6, 1881.

Defining "Obligation or Other Security of the United States."—Stamps, bonds, certificates of indebtedness, national-bank currency, coupons, United States notes, fractional notes, etc., are embraced by the words "obligation or other security of the United States."

Feb. 24, 1904.

Internal-Revenue Stamps—Furnishing Educational Institution.—Sets of internal-revenue stamps can not be furnished to an institution for educational and exhibition purposes, or furnished for any purpose other than for that for which they were intended; however, specimen revenue stamps distinctly marked "canceled" might be furnished.

Feb. 24, 1904.

Taxation of certificate of indebtedness. *See* Finance.

As to distinctive paper *See* Distinctive Paper.

See also Bonds of the United States; Coupons; Notes, etc.

OBSCENE BOOKS.

Disposition of Imported.—Such a book can not be exported, but must be held by the collector pending proceedings for condemnation.

Feb. 20, 1889.

OBSTRUCTIONS TO NAVIGATION. *See* Navigation.**OFFICE.**

Definition.—The word "office" may be applied to a bureau. July 11, 1885.

As to requiring bonds of disbursing officers of offices or bureaus. *See* Bonds; Surety, Official.

See also Public Officers and Employees.

OFFICES IN THE TREASURY. *See* Treasury Department.**OFFICE OF CONSTRUCTION OF STANDARD WEIGHTS AND MEASURES.**

Standardization of Weights and Measures.—The office of construction of standard weights and measures is authorized to determine what is necessary in instruments, weights, and measures in order that they may truly perform their functions. Origin of the office.

(Atty., S. N. Y.) Apr. 16, 1904.

OFFICER. *See* Public Officers and Employees.**OLD INSTRUMENTS.**

Coast and Geodetic Survey.—Old and useless instruments of the survey may be transferred to the National Museum subject to recall.

Oct. 27, 1887.

OLD MATERIAL.

Transfer of.—Material of old public building at Chicago must be sold, unless of no value, when it may be transferred to the Marine-Hospital Service.

Feb. 5, 1896.

See also Sale of Old Material.

OLD PAPERS.

Destruction of. *See* Executive Departments.

OPINIONS.

Publication of.—An attorney who is compiling Federal surety laws can not be given copies of the opinions of the Solicitor of the Treasury without the approval of the Attorney General as provided in Executive order of March 5, 1907.

Oct. 19, 1909.

OPINIONS—Continued.

Requests for Opinions by the Secretary of the Treasury.—Questions of construction of the Constitution, in cases pending in the department, are to be, and questions of law may be, submitted to the Attorney General; questions of law and of mixed law and fact, whether cases pending or not, may be submitted to the Solicitor of the Treasury, and "advance decisions" on questions involving the disbursement of public moneys may be requested of the Comptroller of the Treasury. Opinions of the Solicitor of Internal Revenue or bureau law clerks should not be requested by the Secretary. May 21, 1909.

OPIUM.

Illegal Seizure and Sale—Remedy.—After opium claimed to have been illegally seized is sold the remedy of the claimant is through remission of the forfeiture and return of the proceeds. Feb. 13, 1886.

Measures to Prevent Smuggling.—The importation of crude opium, which is transhipped to Canada and there manufactured and smuggled into this country, may be refused entry but not forfeited under the act of March 3, 1883, as containing less than 9 per cent of morphia. Nov. 7, 1885.

Sale of Oatmeal for Refund. See Caveat Emptor.

Same—Refund of Proceeds.—Refund of proceeds of sale of supposed opium, but which turned out to be oatmeal. Apr. 11, 1887.

Seized—In Alaska—Jurisdiction of Proceedings.—Opium seized in Alaska may be sold in Washington. Feb. 10, 1886.

Seized—Jurisdiction of Proceedings.—Opium seized in Alaska may be sold in Washington. Feb. 10, 1886.

Shipment by Chinese.—Ho Tung should not be permitted to ship opium to this country until he shows by evidence other than a passport that he is not a subject of China. Jan. 5, 1898.

Transit through the United States.—There is no power in the Secretary to prohibit the transit of opium through the United States. Jan. 17, 1894.

Transportation of opium through United States not prohibited. Jan. 17, 1894.

Without Stamps—Disposition.—Opium found without internal revenue stamps may be destroyed. Dec. 26, 1895.

OREGON EXPOSITION. See Expositions.**PACIFIC RAILROADS.**

Central Branch Union Pacific.—Destruction of unissued bonds of—such bonds not being signed or sealed may be destroyed. Feb. 27, 1886.

Same—Interest on Matured Coupons.—It is advisable to accept the face of the coupons, with the understanding that the question of interest thereon may be judicially determined. Jan. 23, 1894.

Coupons in Sinking Fund—Stamping.—Coupons of bonds held in the Pacific Railroad sinking fund may be stamped to show their trust character.

June 5, 1893.

PAINTING.

Of a Treasury Note. See Counterfeiting.

PANAMA BONDS. See Isthmian Canal Bonds.**PANAMA CANAL.** See Isthmian Canal.**PAPER.**

Adapted to Making Obligations United States.—A soft coarse cover paper containing colored cotton fiber is not "adapted to the making" of the obligations or securities of the United States, and is not prohibited by section 5430, R. S., nor is even the same kind of fiber as used by the Government prohibited unless in paper "adapted" to such making. July 16, 1904.

PAPER—Continued.

Distinctive—Adoption of.—There is no statute directing the Secretary of the Treasury to adopt a distinctive paper. If he does, however, public notice should be given. Feb. 2, 1880.

Same—Exclusive Use.—Where a patent for a distinctive paper has expired, the patentee can not prevent its use by the Government. June 18, 1891.

Same—Use of by Foreign Government.—Distinctive paper used by United States can not be used for notes of national bank of Greece. Sept. 24, 1889.

Same.—What should be printed on. Aug. 3, 1894.

Samples.—Furnishing samples of internal-revenue stamp paper to bidders.

Feb. 13, 1893.

PAPERS.

Destruction of Useless.—When papers have been rendered wholly useless by fire, they may be destroyed. June 20, 1894.

Same.—Disposition of useless papers stored throughout the country, under control of departments, is provided for by act of 1895 (28 Stats., 933). Jan. 13, 1902.

Destruction of Waste.—The act of 1889 provided a uniform rule for all departments for destruction of waste and useless paper. Mar. 21, 1895.

Disposition of Old—Seven Years.—Files of papers in auditor's office, disposition after seven years means from time statements rendered. Aug. 11, 1899.

Inspection of by Employees of Contractor. See Executive Departments.

Public Records.—Furnishing for use in private suit. See Evidence.

See also Executive Departments.

PARDON.

As a Remission.—The effect of a pardon by the President as a remission of a penalty or forfeiture. (Brief.) Apr. 26, 1905.

Civil Liability.—A pardon by the President does not release the civil liability.

(To U. S. Atty., W. N. C.) May 19, 1880.

Defined. Mar. 13, 1888.

June 20, 1900.

Forfeitures or Debts.—The power of the President to pardon offenses, crimes, or misdemeanors does not include the right to remit forfeitures or debts outside of the District of Columbia. (To U. S. Atty., W. Va.) Dec. 23, 1908.

Power of the President to Remit Fines, Penalties, and Forfeitures.

(Brief.) Mar. 8, 1909.

Return of Proceeds of Captured Property to Offender. See Refund.

PARENS PATRIAE.

The Power of the United States as parens patriae. (Brief.) Nov. 1, 1907.

PARTIAL PAYMENTS. See Payments.**PARTNERSHIP.**

Payment to—After Change in the Firm.—Where a change was made in the firm of N. & Co. while performing a Government contract and it became N. & C., the draft for payment may be drawn to N. & Co., and delivered to C., who had been treated as a partner by the Government. June 13, 1884.

Same—After Dissolution.—Checks covering partnership matters may be paid after dissolution upon indorsement of firm's name by any of partners.

May 10, 1901.

Same—To One Partner.

(To Sec. War.) Aug. 16, 1897.

Same—Same.—Protests of partners where they have not gone into court may be ignored and payment made to any one of firm, especially to one holding power of attorney from others. Jan. 21, 1903.

Powers of Attorney.—Powers of attorney given for customhouse purposes by a partnership should have the signatures and seals of all the members.

Feb. 19, 1883.

PARTNERSHIP—Continued.

Powers of Attorney—Dissolved.—Powers of attorney given by national banks to Pratt & Sons to represent them before the Treasury Department have been revoked by death of a member of the partnership. June 25, 1901.

PARTY WALLS.

Encroachment on Government Land.—Where the Government's line runs to the middle of a 9-inch wall the owner can not be compelled to remove it, but the Government may condemn and remove it. Oct. 22, 1896.

PASSENGER ACT. *See* Vessels.**PASSENGERS.**

Customs Inspection.—Right to leave vessel without permission of customs officers. Dec. 8, 1885.

Examination.—Detention on vessel until examined. Apr. 7, 1887.

Inspection of Foreign Local, on steamers coming to United States, is lawful.

Sept. 28, 1895.

Returns from Manifests.—Act providing for returns from manifests not repealed by general passenger act. Dec. 31, 1896.

Space in Ships.—Act of 1882. Aug. 30, 1890.

Stowaways are Passengers. Aug. 20, 1891.

Taken on Excursion from American port by foreign vessel. July 11, 1887.

Aug. 24, 1887.

Transportation between American Ports via Canada.—Canadian vessel may take passenger from America to Canada, there to be taken up by American vessel and transported to American port, and tickets may be issued by way of American steamer. Mar. 29, 1900.

PASSPORTS.

Effect, etc. Jan. 5, 1898.

PATENTED DESIGNS.

Registration for Customs Purposes. *See* Customs; Trade-marks.

PATENTS.

Liability of Government and Officers for Infringement.—Unless the Court of Claims has jurisdiction no suit will lie against the United States in such cases, and the only remedy would be to apply to Congress.

(To U. S. Atty., N. Cal.) May 18, 1882.

Same.—It is doubtful if an action against officers of the Government in such cases can be sustained. (To U. S. Atty., N. Cal.) May 18, 1882.

Same.—As a suit against a public officer for the unauthorized use of a patented article can not probably be sustained, and the United States can not be sued therefor unless in the Court of Claims no settlement can be made in such a suit. Oct. 12, 1882.

Same.—Government officers, like private citizens, when they use articles in violation of the rights of patentees are liable. (To Goode.) Oct. 15, 1894.

Same.—May purchase articles claimed to be patented by other than seller, but should require bond of indemnity. (To Goode.) Oct. 15, 1894.

Same.—Formaldehyde patents valid and officers Marine-Hospital Service would be liable for unauthorized use. Apr. 9, 1901.

Same.—United States would not incur liability by permitting use of infringement of patented articles at mint, but superintendent would and may accept bond for his protection. Apr. 14, 1902.

Same.—As to the use of articles by the United States which are claimed to be infringements of patents. (Brief.) Mar. 27, 1905.

Manufacture of Patented Device by the Government. (Brief.) July 19, 1909.

Recording "License to Use." Apr. 7, 1893.

PATENTS—Continued.

Use of Employee's Invention by the Government.—The fact that an inventor is in the employ of the Government does not give it the right to use the patented invention without compensation. Dec. 30, 1887.

Same—License.—Where a Government employee invents an improvement in his line of work, using time and material of the Government, and expressly or without objection permits the Government to use the invention, he is not entitled to compensation therefor, but no case can be found deciding that the use of time and material gives the Government the free use of the device. A license should be taken by the Government in such cases from the patentee.

June 1, 1910.

Same—Same.—The Government without permission has no right to the free use of inventions of its employees perfected independently of their employment and without the use of Government time and material, but if used there must be an express or implied contract to entitle the inventor to compensation. Ib.

PAY CLERKS. See Disbursing Clerks.**PAYMENT.**

Account of Person engaged in the rebellion.

June 16, 1886.

Administration—Where no Administration of Estate of Deceased Pensioner.—

Where the estate of a deceased soldier is not sufficient for administration, and judgment has been rendered against one of his adult children for his funeral expenses, the quarterly pension then due said soldier may be paid to such child, provided the latter has also paid the physician's bill. Oct. 23, 1907.

Advance—By the Government.—Water bills for public buildings may be paid in advance.

Apr. 6, 1886.

Same—For Telegrams.—The payment for a telegram is not a violation of section 3648, R. S., prohibiting the advance of public money in any case.

Sept. 29, 1893.

Same—Rent of Post-Office Boxes.—Section 3901, R. S., requiring post-office lock-box rent to be paid in advance, may include the United States, and such rent for a lighthouse engineer may be paid for in advance. Feb. 10, 1894.

After Default of Contractor.—Where the bankruptcy court makes an order which subrogates the surety to the right of a contractor to complete the work, receive payments of moneys due, etc., payments to the surety would probably operate a full discharge of the Government, but the question need not be decided, as for all purposes it is better to make the warrants payable to the receiver and the receiver indorse them to the surety.

Mar. 19, 1906.

Appropriation Act—Persons Named.—Payment must be made to the person mentioned in the act for relief.

(To Aud. P. O.) May 4, 1896.

Appropriations—Control of Accounting Officers. See Accounting Officers.

Assignment of. See Assignments.

Checks in Payment of Government Dues.—A concurrent resolution of Congress recommending payments by checks of dues to and from the United States would not operate as an amendment or repeal of section 3473, R. S., requiring payment of duties in coin, etc.

(Brief.) Feb. 1, 1908.

Claims against the Government—Attorneys.—Where a restraining order was issued against some of the attorneys whose compensation had been fixed by the Court of Claims in a certain suit, there would seem to be no objection to the Treasury Department paying those not mentioned in the bill or order.

(To U. S. Atty., D. C.) Sept. 8, 1908.

(To Gordon.) Sept. 8, 1908.

(To Sec. Treas.) Sept. 10, 1908.

Same. See also Claims.

PAYMENT—Continued.

Claims.—Controversy between attorney and client. *See* Attorneys; Claims; Fees.
Congressional Appropriations to Pay Claims. *See* Claims.

Contractors—After Change in Firm.—Where a change was made in the firm of N. & Co. while performing a Government contract and it became N. & C., the draft for final payment may be drawn to N. & Co. and delivered to C., the latter having been treated as a partner by the Government. June 13, 1884.

Same—Indebted to the Government.—Payment may be made for supplies in Alaska to contractor who is indebted to Government. Mar. 7, 1894.

Same—Not Paying Material Men.—Payments may be made to contractor after delivery of vessel, where contract did not protect material men. Aug. 1, 1896.

Same—Where Material Men Not Paid.—Failure to provide in contract (vessel) for protection of material men does not affect Government's interest. No lien will attach after delivery, and payment to contractor may be made.

Aug. 1, 1896.

Same—Withholding Payment on One to Cover Defects in Another.—Payment on one contract may be withheld until defects are remedied in another.

Apr. 14, 1892.

Court of Claims. Judgment Pending Appeal.—Payment by the Treasury of a judgment of the Court of Claims pending an application to the Supreme Court of the United States for the allowance of an appeal. (Brief.) Aug. 4, 1906.

Deceased Contractor—Executor and Receiver of.—Where a balance is due by the Government to a deceased contractor, and the local court at the instance of his executor and material men has appointed a receiver, payment should be made by draft payable to the executor and receipt taken therefor, but the draft should be delivered to the receiver and indorsed by the executor. A receipt from the sureties on the contract is not necessary, they not having discharged any of the principal's liabilities and can not claim to be subrogated.

Dec. 4, 1905.

Same—Payments to Surety.—A balance due by the Government to a deceased contractor can not be paid to his surety to meet claims of subcontractors, etc., as it is assets in the hands of the legal representatives of the deceased.

Aug. 17, 1905.

Defaulting Contractors and Receivers.—Where a receiver of an insolvent contractor completed the work, the payment of the balance due should be made to the order of the contractor and the draft delivered to the receiver.

Jan. 23, 1900.

Drafts—Delivery to Attorney.—Drafts for the payment of moneys appropriated by Congress in pursuance of the recommendation of a department and included in its estimates for 1906, may be delivered to an attorney duly appointed by the claimants, the case not being governed by Department Circular No. 94, of 1890.

May 24, 1907.

Evidence of Appointment of executors and administrators. *See* Evidence.

Extra Work Under a Contract. *See* Contracts.

Failing Contractor—Payment to Creditors.—Draft for balance due failing contractor may be delivered to assignee for distribution among laborers and material men.

July 16, 1896.

In Currency.—It is no offense against the laws of the United States to refuse to accept payment of a debt in United States currency; it only stops interest from the date of the refusal. (To Barnard.) Sept. 13, 1910.

In Gold.—A contract providing payment in gold must be paid in gold.

May 1, 1897.

Insolvent Contractors.—Bills should be made out in the name of the contractor, although assignee appointed.

Nov. 27, 1880.

PAYMENT—Continued.

- Mistake of Law.**—Money paid by mutual mistake of law can not be recovered.
(To Sherman.) Mar. 1, 1880.
- Same.**—The rule that money so paid can not be recovered, does not apply to the United States, as it acts by an agent. (To Sherman.) Mar. 8, 1880.
- Same.**—The rule that money paid in mistake of law can not be recovered back operates in favor of, as well as against, the United States. June 19, 1906.
- Where a bank refunded on demand to the Government the amount paid on forged indorsements of pension checks under the impression that it was compelled to do so, but now concludes that it was not, and requests a return of the amount so paid, such request can not be complied with. Ib.
- Same.**—The Government is not bound by the acts of its officers in making such payments, and the party receiving the money is liable to refund it.
Oct. 4, 1910.
- Same.**—The Government is not bound by the acts of its officers in making unauthorized payments under a misconstruction of law, and parties receiving such moneys are liable to refund them.
(To U. S. Atty., W. Wash.) Nov. 28, 1910.
- Of Government Creditors by "Settlement Warrants," or Disbursing Officers.**—There is no general statute providing what claims must be paid by warrant or what by disbursing officers, but balances ascertained by the auditors must be certified for settlement by warrant. Oct. 22, 1910.
- Omaha Exposition.**—Approval of disbursement by Secretary should be made before payment. Dec. 21, 1897.
- Partial.**—Where a contract contemplated payment for a jetty after completion, a partial payment may be made before completion if the sureties agree.
July 26, 1886.
- Same.**—A partial payment may be made to the contractor for metal work on a lighthouse, with the consent of the sureties. Nov. 5, 1886.
- Same.**—Partial payment may be made on a boiler completed for a lighthouse tender, pending the construction of the vessel. May 31, 1887.
- Same.**—In a contract for repairs to a lighthouse vessel which contemplates no payment until completion of work, partial payment may be made where amount of bond is very small without consent of sureties. Aug. 13, 1887.
- Same.**—An installment due the contractor may be paid to a designated agent, or even by way of an assignment. Nov. 8, 1887.
- Same.**—A payment may be made to a bank duly authorized by the contractor to collect the same. Mar. 21, 1890.
- Same.**—Partial Payment on Contract, power of Secretary to make. Aug. 30, 1893.
- Same.**—Requiring transfer of title on making partial payment on steamer *Calumet*. Dec. 29, 1893.
- Same.**—Advance payments may be made on contracts for vessels, provided the Government is given a lien therefor. Feb. 27, 1894.
- Same.**—Payments may be made to sureties who take up the work of a failing contractor, preferably with his consent but not necessarily. Feb. 27, 1894.
- Same.**—The practice has continued so long, and in accordance with the contract, partial payments should be made for work already performed in this case. Mar. 21, 1894.
- Same.**—Lien not required where partial payment made on contracts prior to act of 1894. May 24, 1895.
- Same.**—Further partial payments may be made on steamer *Windom*.
Jan. 15, 1896.
- Same.**—Partial payment to Globe Iron Works authorized only to extent of claims for labor, etc. Feb. 11, 1896.

PAYMENT—Continued.

Partial.—Where contract called for payment of one-third upon completion of pier of a lighthouse, and it is doubtful if work is good, payment may be made as two-thirds will remain. Jan. 21, 1897.

Same.—Payment to a contractor of a percentage as the work advances is a matter within the Secretary's discretion, but it would not be advisable to release the contractor from liability as to any part of the work until acceptance of the whole. Dec. 30, 1905.

Same.—In view of the joint resolution of May 5, 1894 (28 Stat., 582), payment in excess of 75 per cent of the value of the work can not be made to the machinery contractors of a revenue cutter, although the completion of the machinery has been postponed by nondelivery of the hull. Oct. 5, 1906.

Oct. 11, 1906.

Same.—The machinery of a vessel is as much a part thereof as is the hull, and the joint resolution of May 5, 1894 (28 Stat., 582), limiting partial payments to contractors to 75 per cent of the value of the work done, applies to the machinery as well as to the hull. Oct. 11, 1906.

The work on the machinery, however, being completed, and accepted by the Government, except the installation of it in the hull, the delivery of which has been delayed, the joint resolution (*supra*) does not apply to the machinery contractors, and they may be paid the balance due them, less the sum agreed upon, to be held until they have installed the machinery in the hull. Ib.

Same.—Where contract provides for payment at the expiration of a three-months' test, partial payment in advance can not be made. Mar. 30, 1910.

Partnership Differences and Payments to.—Drafts in payment of work done by a partnership should be in the name of the firm, and may be delivered to any member thereof. (To Sec. War.) Aug. 16, 1897.

Partnership—Dissolved.—Payment of pension check to one partner of a dissolved firm. May 10, 1901.

Priority. See United States.

Receiver—Acquittance.—Before any payment is made to a receiver of a railroad for Army transportation, he should obtain an order of the court to receive the money and to execute a proper receipt. Oct. 6, 1885.

Receiver of Defaulting Contractor.—Contractor failed before completion vessel; receiver completed the work; payment of balance should be to order of contractor and delivered to receiver; material men would have remedy on bond. Jan. 23, 1900.

Recovery by the Government of Money Paid by Mistake of Law or Fact.

(Brief.) Feb. 7, 1908.

Recovery where Fraudulently Paid.—A refund of customs duties paid on a fraudulent claim may be recovered. Dec. 16, 1890.

Rejected Work.—A contractor is not entitled to pay for work which was not in accordance with his guarantee, and has been rejected (elevator Chicago custom-house). Mar. 12, 1891.

Rent to Deceased Tenant in Common.—The share of rent due a deceased tenant in common can not be paid to an agent appointed by the cotenants, but must be paid to the heir, executor, or administrator, according to the circumstances of the case. July 17, 1905.

Set-off on Contracts.—Payment may be withheld on one contract to cover possible damages on another, but excessive amount should not be held for a long time. (To Public Printer.) Oct. 8, 1898.

Subcontractor—Contractor Failing.—Payment for a boiler for a vessel may, with the consent of all parties and the court, be made to the subcontractor.

Feb. 21, 1894.

PAYMENT—Continued.

Sureties of Contractor.—Drafts for partial payments can not be made payable to sureties, but they may be sent in care of the Government officer in charge of the work. Sept. 28, 1893.

To Contractor—Assignment. *See* Assignment of Payments.

Under Protest by Surety.—Payment of amount claimed in Treasury transcript against an assistant quartermaster of volunteers can not be made under protest or with any conditions by surety. Section 3689, R. S., does not apply.

(To Atty., S. N. Y.) Feb. 10, 1904.

(To Atty., S. N. Y.) Feb. 19, 1904.

United States as Stakeholder.—Payment by the United States as stakeholder to defendants, receivers, appellees, etc. (Brief.) Aug. 6, 1906.

Vessel Building—Lien. *See* Contracts, Vessels.

Withholding Payments on One Contract for Failure on Another.—Payment on one contract may be withheld until defects in another are remedied.

Apr. 14, 1892.

Withholding Payment to Contractor—Account Unliquidated Damages.—Payment on a contract should not be withheld for unliquidated damages.

Oct. 17, 1889.

As to payment of money in the Treasury to conflicting claimants. *See* Claims.

PEACE, PRESERVATION OF THE. *See* Revenue-Cutter Service.

PENAL CODE.

Sections 41, 112, 113, 114, 116, 226, officers contracting with Government.

(To Ludlow.) Feb. 8, 1910.

Section 168, trade checks. Feb. 4, 1910.

Section 171. (To Jenkins.) Sept. 9, 1910.

Section 178, checks for less than \$1. (To Darby.) Jan. 5, 1910.

(To Workman.) Jan. 11, 1910.

(To Westermeyer.) Feb. 4, 1910.

Section 178, trade checks. Feb. 4, 1910.

See statute of March 4, 1909 (35 Stat., 1088).

PENALTIES.

Form of Action to Recover Penalties. (Brief.) Jan. 31, 1908.

Liquidated Damages as. *See* Contracts.

Proceedings as a Bar.—Proceedings for a penalty as a bar to a criminal prosecution, or vice versa, for the same offense. (Brief.) May 5, 1905.

See also Fines, Penalties, and Forfeitures.

PENSION AGENTS.

Deposit of Funds in National Bank. *See* National Banks.

PENSION EXAMINING SURGEONS. *See* Public Officers and Employees.

PENSION CHECKS.

Signing by Agents and Clerks. *See* Signature.

See also Bills and Notes.

PENSIONS.

Action for Pension—Reclamation.—Reclamation may be waived where pensioner declares that if forger of her indorsement is not imprisoned she will not claim the amount involved, as in no event would an action lie against the United States for pension; but a subsequent demand of the pensioner for reclamation could not with good grace be refused. July 15, 1909.

Funeral Expenses—Payment.—The fact that a pensioner conveyed property to A in consideration that A would take care of him during his lifetime does not make A liable for the funeral expenses of the pensioner, and payment to A of accrued pension as a reimbursement of such expenses was proper.

June 19, 1905.

PENSIONS—Continued.

Payment of, without administration. *See* Payment.

Reclamation of amount paid on forged papers. *See* Bills and Notes.

Suit for recovery of. *See* Suits.

Withholding to Apply on Debt.—Pensions can not be withheld to be applied on claims of the United States. (To Huff.) May 7, 1881.

Withholding to Apply on Judgment.—Pension money can not be withheld to apply on judgment of the Government. (To U. S. Kans.) May 16, 1881.
(To Monks.) May 10, 1881.

PERJURY.

Prosecution.—Affiant could not be prosecuted where did not appear before notary whose seal attached, and because did not wilfully state matter which did not believe true. Oct. 15, 1902.

PERMITS. *See* Public Buildings.

PERSONAL EFFECTS. *See* Administration; Lost Instruments and Property.

PERSONAL PROPERTY. *See* Administration.

PERSONATION. *See* False Personation.

PETROLEUM.

As Fuel on Steamboats.

June 5, 1888.

PHILIPPINE ISLANDS.

Bonds—As Security.—The "Philippine fours" are not strictly denominated "Government bonds," though they are issued by authority of Congress and may be deposited as security for public deposits in the United States Treasury. Act July 1, 1902 (32 Stats., 706-708). (To Ballard.) Sept. 25, 1905.

Same—Security for Additional Circulation.—Bonds of the Philippine Government are not bonds issued by any "municipality or district in the United States" within section 3, act of May 30, 1908 (35 Stat., 549), and therefore are not acceptable as security for the additional bank circulation provided therein.

Aug. 3, 1910.

Deposits—Security for—Placing with Assistant United States Treasurers.—

Assistant treasurers may receive and hold such securities, but their bonds would not be liable; bailment without recompense.

May 18, 1910.

May 19, 1910.

Drawback on Importations from—Payment from what Fund.—A drawback as provided in section 6 of the act of March 8, 1902 (32 Stat., 55), on materials coming from the Philippine Islands and used in articles manufactured or produced in the United States, should be allowed upon the shipment of such articles to said islands, but not elsewhere. Such drawbacks should be paid from the United States Treasury, and not from the duties on articles brought into the United States from the Philippines. Feb. 28, 1907.

Laws—Suits—Attorney.—The laws in force in the Philippine Islands are those enacted by the Philippine Commission.

No doubt a suit may be brought by the United States there against a debtor resident, but judgment would be on the same footing as if obtained in a foreign country.

There being no United States attorney there the Solicitor of the Treasury can not direct suit, but the Attorney General may appoint a special assistant attorney for such purpose. Oct. 29, 1904.

PHOTOGRAPHING.

National Currency.—Section 5480, R. S., prohibits the photographing of United States or national currency. Nov. 28, 1890.

PILOT.

Keeper of a life-saving station. *See* Life-Saving Service.

See Vessels.

PLAQUES. *See* Statuary.

PLATE PRINTER. *See* Public Officers and Employees.

PLATES.

Private Revenue Stamps. *See* Internal Revenue.

PLEADING. *See* Practice; Suits.

POLITICAL OFFENSE.

Defined.

June 20, 1900.

POLL TAX. *See* Public Officers and Employees.

POOR CONVICTS.

Release from judgments for fines. *See* Judgments.

PORT.

Defined.

Sept. 19, 1893.

PORTO RICO.

Citizenship of Porto Ricans. *See* Citizenship.

Bonds of, as Security for National Bank Circulation.—Porto Rican bonds are not available as a deposit for such additional circulation, that municipality not being a body politic in the United States in existence for 10 years as required by the act May 30, 1908 (36 Stat., 546).

May 17, 1909.

Duty on Coffee abolished.

Aug. 16, 1901.

Internal-Revenue Stamps.—As the internal-revenue laws have no force and effect in Porto Rico a documentary stamp is not required on a bond for a bonded warehouse for liquor.

Mar. 13, 1901.

Officer to Collect Tax.—The treasurer of Porto Rico is the proper officer to collect tax on bills of lading and entries of merchandise.

Feb. 14, 1901.

See also Citizenship; Immigration.

Transportation of Silver Dollars.—The appropriation for the free shipment of silver does not apply to Porto Rico.

Apr. 19, 1900.

As to auditing customs accounts. *See* Accounts.

POSTAGE STAMPS.

Similitude of.—A receipt in the similitude of a postage stamp is forbidden.

Apr. 10, 1891.

See also Counterfeiting.

POSTAL SAVINGS DEPOSITORIES.

Bonds—To Whom to be Issued.—The bonds mentioned in section 9 of the act June 25, 1910 (36 Stats., 814), for investment must be issued directly to the trustees, and that bonds in section 10 are to be issued to depositors in exchange for deposits.

Dec. 29, 1910.

POSTAL SERVICE.

Agent of Sureties—Who Liable for—Termination of Liability.—A postmaster and sureties are liable for the acts of their agent in charge of the office after the removal of the principal up to the time when a successor takes possession, even though such agent is afterwards appointed postmaster. But the sureties may terminate their responsibility at the end of 60 days by giving written notice. Section 3836, R. S.

(To Atty., E. N. Y.) Feb. 10, 1905.

Annulling Contract to Enter into Another.—A contract can not be annulled in order to enter into another at less compensation.

(To Aud. P. O.) Apr. 8, 1896.

Carriers—As Insurer—Liability of Wagon-Route Carrier for Mail Stolen from His Custody.

(Brief.) Mar. 1, 1909.

Same—Mail Contractors as Insurers.—Citation of authorities in re liability of mail contractors and others as insurers.

(To U. S. Atty., N. Ill.) Apr. 25, 1908.

POSTAL SERVICE—Continued.

Carriers—Railway—Liability.—A railway company carrying the mails, in the absence of a formal contract, owes the United States the duty of exercising the ordinary diligence and care of a bailee for hire and is liable for the loss of registered mail on account of gross negligence.

(To U. S. Atty., W. Okla.) Sept. 21, 1909.

(To U. S. Atty., N. Ill.) Nov. 5, 1909.

(To U. S. Atty., N. Ill.) Nov. 20, 1909.

Same—Same.—In a suit against a carrier railway for loss of registered mail caused by the faulty construction or maintenance of a bridge distinction should be made between the negligence of a subordinate agent or employee of the carrier (117 F. R., 434) and the negligence of the carrier itself.

(To U. S. Atty., N. Ill.) Nov. 20, 1909.

Same—Same.—The contract between the United States and the owners of the lost mail is a bailment and the Government is entitled to recover from the carrier the entire value of the property lost as damages and is morally obliged to pay it over to the bailors.

(To U. S. Atty., N. Ill.) *Ib.*

Changes Under Mail Contracts.—The Postal Laws and Regulations, section 161, R. S., the advertisement and the contract empower the Postmaster General to change the service under a contract from three to six trips a week, and the proposal bond being conditioned for the performance of the contract, a failure to perform the contract works a breach of the bond.

(To U. S. Atty., E. Tenn.) May 20, 1909.

Confederate Postal Records.—Purchase of.

June 12, 1891.

Contractors' Bonds—Measure of Damages.—As now provided in bonds, the damages would be the difference between the price of the failing bidder and that which the Government is obliged to pay. Bonds should provide for liquidated damages.

(To Aud. P. O. Dept.) May 4, 1881.

Costs.—Disposition of costs in such cases.

July 18, 1895.

Damages Where Consideration Placed in Bid by Other than Contractor.—Actual damages in this case can only be recovered.

(To Aud. P. O.) Mar. 19, 1885.

Decoy Letters.—Use of decoy letters discussed.

June 28, 1895.

Disposition of Collections on Account of Mail Losses.—Collections on judgments in suits to recover moneys lost in the mails by individuals being placed in the registry of the court should be withdrawn and deposited in some designated depository to the credit of the Treasurer of the United States for the use of the Post Office Department and the certificates of deposit should be returned by the Solicitor of the Treasury, with the proper information, to the Third Assistant Postmaster General, and the latter then turn the moneys over to the losers.

Aug. 16, 1904.

Evidence of Embezzlement.—Certified copies of demand upon and refusal of delinquents to pay drafts are prima facie evidence of embezzlement. Transcripts under sections 886, 887, and 889, R. S., discussed.

(To Asst. U. S. Atty., Minn.) Apr. 25, 1882.

(To Sixth Aud.) May 26, 1882.

(To U. S. Atty., Iowa.) Sept. 27, 1881.

(To U. S. Atty., Del.) May 26, 1886.

(To Aud. P. O.) June 2, 1886.

Fine.—Construction of section 4046, R. S., as to credit for amount of fine.

(To Judd.) Oct. 18, 1895.

Fines in Postal Cases.—Fines in postal cases in District of Columbia are part of postal revenue and do not go to District of Columbia.

July 17, 1895.

Key-Deposit Fund.—Lock-box key fund must be deposited in Treasury without deduction.

Oct. 4, 1887.

POSTAL SERVICE—Continued.

Key-Deposit Fund—Jurisdiction.—The key-deposit trust fund not under the jurisdiction of the auditor, but the Post Office Department. July 3, 1895.

Same—Use.—The key-deposit fund need not be covered into the Treasury, but may be used to purchase new keys. July 22, 1895.

Liability of Contractor Permitting Fraud or Mistake.—Mail contractor is liable where he gave opportunity to another person to insert the consideration in his bid. (To Aud. P. O.) Mar. 19, 1885.

Limitation of Actions—Postal Suits.—The limitation in post-office cases counts from the time the postmaster went out, his successor took possession, or at the end of quarter when new bond was given. Nov. 26, 1901.

Mail Contracts—Evidence of Default.—Transcripts are not evidence that contract was unfulfilled, that a new contract was made, or that Government suffered damage. Witnesses are necessary. (Aud. P. O.) Nov. 16, 1881.

Mail Importations. See Customs Law.

Money-Order Funds, Liability for.—A postmaster is liable as an insurer for the loss of money-order funds coming into his office, whether negligent or not.

(To U. S. Atty., N. Cal.) Dec. 29, 1909.

Money-Order Transfer Checks—Indorsements.—Indorsements on money-order transfer checks in case of the unavoidable absence of the postmaster may be legally made by an assistant postmaster, a clerk, or general superintendent, when authorized by the postmaster and approved by the Postmaster General. Section 4031, R. S. (To Treas. U. S.) Nov. 1, 1904.

Payments to Contractor in Default.—The proviso of section 1, act of May 4, 1882 (22 Stat., 54), prohibiting payments to a mail contractor in default, does not apply to payments to subcontractors who have liens on routes where default did not occur, but only to moneys due the contractor after such subcontractors have been paid. (To U. S. Atty., E. Mo.) Apr. 12, 1906.

Pay of Inspectors and Assistant Superintendents.

Dec. 2, 1891.

Penalty—Remission.—Penalty for failure to deliver letters by master before entry of vessel. Remission should be considered by Auditor and Postmaster General. Dec. 24, 1896.

Postal Convention Agreements Inconsistent with Statutes.—Provision can not be made by postal convention under section 398, R. S., for seizure and forfeiture of goods undervalued more than 25 per cent, as it would be inconsistent with section 32, act 1897 (30 Stat., 151). Jan. 15, 1909.

Postal Laws are not Revenue Laws. (To U. S. Atty., So. N. Y.) Sept. 3, 1880.

Postmasters—Disbursement of Rent—Accountability.—Postmaster is agent of Government in paying or receiving rent, and liable on bond for amount converted. (To U. S. Atty., Colo.) Nov. 26, 1901.

Same—Insurer.—Postmaster in case loss of stamps by fire, robbery, or unavoidable casualty is an insurer. Mar. 31, 1903.

Same—Liability for Subordinates.—A postmaster is liable for the embezzlement of his assistant. (To U. S. Atty., Kans.) Nov. 23, 1895.

(To Armes.) Mar. 25, 1896.

Same—Liable for Stamps and Funds Stolen.—A postmaster, although not negligent, is liable for stamps and funds stolen from a building and safe furnished by the Government. (Atty., Wn. Va.) Aug. 4, 1903.

Same—Negligence—Liability.—Postmaster liable on bond for value registered mail where lost through his neglect or default. Apr. 1, 1903.

Same—Salary.—A postmaster may use part of the revenue of his office in payment of his salary, when. July 5, 1895.

Post Office Warrants.—The post office warrants issued prior to 1870 are negotiable and assignable, and title may pass without other evidence; practice of requiring bonds should be continued. Sept. 19, 1894.

POSTAL SERVICE—Continued.

Record of Ordinary and Money-Order Funds.—Postmaster not required to keep as exact a record of ordinary as of money order funds when transmitting to assistant treasurer, lost notes. June 25, 1901.

Registered Mail—Liability of Postal Clerk and Surety for Loss of.—Citation of authorities to sustain an action against a postal clerk, as a bailee for hire, for the loss of a registered letter, and against his surety for failure of the principal to faithfully discharge his duties. (To U. S. Atty., E. Ark.) Mar. 6, 1908.
(To U. S. Atty., W. Wash.) Mar. 10, 1908.

Remedy against Defaulting Contractors.—Suits should be maintained on both proposal and contract bonds. (To Aud. P. O. Dept.) May 4, 1881.

Responsibility of Postmaster—Money Orders.—A postmaster should not be held responsible for forgery of money orders where he has not been negligent. (To Aud. P. O. Dept.) Sept. 12, 1883.

Reward for Mail Robbers. See Reward.

"Secret Agents," payment of, authorized. June 26, 1895.

Settlement of Claims by Inspectors.—Inspectors can not settle claims. (To Third Asst. P. M. G.) Mar. 24, 1896.

Stamps—Furnishing.—Stamps may be furnished by the Bureau of Engraving and Printing without advertising for bids. Jan. 16, 1894.
Jan. 31, 1894.

Suit—Failure of both Parties.—Where contractor refuses to carry the mails on account of failure of Government to pay according to contract, no suit can be maintained against him. (Aud. P. O.) Feb. 27, 1885.

Same—Loss of Mail.—A suit may be maintained on the bond of an officer in the postal service for loss of registered mail, regardless of the amount. (Brief.) Mar. 6, 1905.

Same—Postmasters' Bonds—Limitation. See Limitation.

Superintendence of Suits.—The order of the Attorney General of 1870 directing the Solicitor of the Treasury to superintend post office suits is still in force, although not renewed after the revision of the statutes, and for the sake of uniformity the solicitor should also have charge of suits under section 4057, R. S., to recover wrongful payments out of money of the Post Office Department.

Aug. 5, 1885.

Sureties' Liability.—Suit on bond while postmaster in office. Jan. 22, 1896.

Thefts by Postal Clerk—Liability on Bond Therefor.—The reasoning that the United States are bailees of money stolen by a postal clerk and may sue him in that capacity, and that his liability extends to his bond, applies to any case of theft of money, whether from registered or unregistered letters.

(To U. S. Atty., W. N. Y.) Aug. 29, 1907.

Transportation of Mails through Canada.—Closed mail through Canada from Buffalo to Detroit should be carried free. (To Howard.) Jan. 9, 1896.

United States as Bailee has the right to maintain a suit against a person who has converted the contents of mail matter to his own use (129 F. R., 70; 151 id., 534; 156 id., 941). (To U. S. Atty., Utah.) Feb. 6, 1909.

Wagon and Street Car Service.—Payment for same service twice, by wagon and street car, should not be certified. (To Aud., P. O.) Nov. 2, 1895.

POSTMASTER GENERAL.

Regulating Telegraphic Rates.—As the Postmaster General is required to fix annually the rates for telegraphing, his circular of 1881 on the subject is not now in force. Sept. 12, 1885.

POSTMASTERS.

As disbursing officers for public buildings. See Disbursing Officers.
See Postal Service.

POWER OF ATTORNEY.

Acknowledgment.—Given by corporation to do business before Treasury should be acknowledged before officer authorized to take acknowledgments of deeds, as provided by regulations. (To Aud., P. O.) Jan. 5, 1898.

Same.—The acknowledgment of a power of attorney appointing a process agent by a surety company is not necessary. (Brief.) Mar. 1, 1906.

Agent for Principal and Surety.—Duly constituted agent may act for both principal and surety in executing customhouse bonds. Mar. 3, 1898.

Appointment by Board of Directors of Corporation.—The board of directors of a corporation may appoint an agent, unless the charter prohibits. May 24, 1898.

By Foreign Corporation within scope of charter, is valid. Dec. 18, 1897.

"Coupled with an Interest."—Under section 3477, R. S., a power of attorney to prosecute a claim against the Government could not be coupled with an interest. May 27, 1885.

Effect of the addition of "The" to a corporate name of a surety company. *See Suretyship.*

Feme Covert.—Given to femme sole continues good after marriage. Dec. 2, 1897.

Given by a Firm for Customs Purposes.—A power of attorney to execute bonds and other customs business given by a firm, one member of which is a non-resident, is valid. Dec. 20, 1887.

In Behalf of United States.—There does not appear to be any law giving an executive officer power to sign the name of the United States to a power of attorney and affix the seal of the United States thereto.

(To U. S. Atty., Md.) Oct. 7, 1910.

Incidental Powers. Sept. 13, 1894.

Indorsing Draft in Payment of a Claim.—A power of attorney to indorse the draft in payment executed before allowance of the claim is absolutely void under section 3477, R. S. July 31, 1884.

Infant as Attorney in Fact.—An infant may be appointed an attorney in fact or agent. May 11, 1896.

Member of Partnership Giving.—One member of partnership may give, to transact customhouse business, except to bind by sealed instrument; one member may execute latter when for payment of duties. June 14, 1897.

Partnership—By Copartner.—Can not be given by copartner to sign firm's name to customhouse bonds. Jan. 15, 1887.

Payment of claims to attorneys. *See Claims.*

Recognizing power of attorney of a ship contractor. Jan. 10, 1891.

Revocation—By Death.—Revoked by death of member of partnership.

June 25, 1901.

Same—Contingent Interest.—A power of attorney for the prosecution of claims against the Government may be revoked at the option of the constituent, a contingent fee or interest in the proceeds not being such an interest as would render the power irrevocable. May 27, 1885.

Same—Coupled with an Interest.—Where something has been done under a power of attorney stated to be irrevocable, it can not be revoked against survivors, but so far as applicable to future work it may be. June 7, 1889.

Same—Substitution and controversies in relation to claims. *See Claims.*

Substitution.—Power of. May 22, 1894.

Trustee's Power to Appoint.—A power of attorney may be given by trustee to transact customhouse business; a ministerial act. Dec. 21, 1894.

See also Agency; Attorneys; Claims; Fees; Partnership; Principal and Agent Suretyship.

PRACTICE.

Abatement.—Upon the dissolution of a corporation by the court all suits against it abate. (To U. S. Atty., S. C.) Apr. 8, 1909.

Absconding Debtor—Reaching Property.—As to proper proceedings to reach property in Virginia in the hands of a creditor of an absconding debtor.

(To U. S. Atty., Wn. Va.) July 7, 1906.

Action on an appeal bond where no appeal lies. See Appeal and Error.

Annulling Judgment—Mandate Not Sued Out.—Where the Supreme Court reversed the judgment of the court below and ordered a new trial, but a mandate was not sued out in the case, the judgment below was annulled and can not now be enforced. (To Atty. Gen.) June 11, 1906.

Appeal—Agreement as to Facts.—In the district court if a jury be waived all the facts must be agreed, in order to appeal.

(To U. S. Atty., So. Ill.) Feb. 9, 1910.

Appeals and Errors. See Appeal and Error.

Attachments.—It is a practice in circuit courts to adopt State laws relative to attachments. (To Atty., E. Pa.) Apr. 26, 1899.

Demurrer.—There would be no danger in demurring to allegations of laches and negligence by public officers in allowing the principal opportunities for wrongdoing; motion to dissolve, answer, etc., at same time.

(To U. S. Atty., M. Tenn.) Apr. 21, 1908.

Distress Warrant—Right of the Government to Issue a Distress Warrant under Section 3625, R. S., after Officer's Term Has Expired.

(Brief.) Apr. 21, 1908.

Same.—A defaulting public officer and sureties may be proceeded against by distress although principal out of office.

(To U. S. Atty., M. Tenn.) Apr. 21, 1908.

Same.—A distress warrant would not be satisfied by conviction of the delinquent officer of embezzlement and payment of his fine; nor would a satisfaction of the distress warrant be available as a defense on the trial for embezzlement.

(To U. S. Atty., M. Tenn.) Oct. 8, 1908.

Election of remedies. See Election.

Entering Satisfaction of Claim.—Where a claim is compromised, the direction of the solicitor is sufficient authority to enter satisfaction on the court records.

(To Atty., E. N. Y.) Aug. 22, 1903.

Evidence—Original Papers on Defendant's Order.—The defendant not entitled to original papers.

(To U. S. Atty., M. Pa.) July 20, 1901.

Filing Evidence with Pleading.—When the State practice requires the filing of the evidence of indebtedness with the pleading, a contract to carry the mails, not being such evidence, should not be required.

(U. S. Atty., E. Ky.) June 15, 1905.

Forfeiture of Money Deposited in Lieu of Bail Bond.—In case of money deposited in lieu of bail as security for the appearance of a defendant, the court should, on default, declare the deposit forfeited and direct the money to be paid into the Treasury of the United States. (To U. S. Atty., W. N. C.) Apr. 23, 1907.

Force of Long Continued Usage.—A long recognized usage of an executive department in giving a certain construction to a statute becomes a settled rule.

Sept. 24, 1883.

Form of Action to Recover Penalties.

(Brief.) Jan. 31, 1908.

Homestead Exemption.—The decision (C. C. A., 126 Fed. Rep., 738) that a homestead is exempt in Virginia from the levy of an execution issuing out of a United States court in a criminal case is not considered sound.

(To Atty. Gen.) June 5, 1905.

PRACTICE—Continued.

Injunction against United States.—An order of appellate court staying proceedings after judgment in law until United States submits itself in equity suit would be substantially an injunction, and of doubtful validity. Oct. 14, 1903.

Jurisdiction of Suits by Material Men on Contractors' Bonds.—Material men suing on contractor's bond given to United States may bring action in proper State court; such suit is of civil nature "under laws United States," and may be maintained in circuit court regardless of citizenship, if amount exceeds \$2,000. Mar. 30, 1903.

Jeopardy—Embezzlement and Distress Warrent.—Acquittal of embezzlement would not be a bar to arrest and proceedings on a distress warrant, the latter being merely civil process for the collection of a debt.

(To Atty. Gen.) Mar. 23, 1909.

Mandamus or Injunction to Assert Priority of United States would not be proper proceeding.

(To U. S. Atty., E. Ark.) Mar. 12, 1881.

Real Estate—Execution Against.—Real estate in Virginia can not be sold on execution in favor of the Government, but may be reached by a chancery suit.

(To U. S. Atty., Wn. Va.) July 16, 1906.

Right to homestead exemption. See Exemption.

Scire Facias—Effect of Nonservice.—That scire facias has not been served on the sureties on a forfeited bail bond might entitle them to relief against the judgment by proceedings in equity, but a court of law can not entertain a proceeding to vacate a judgment because there had been no service of process on the defendant.

(To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Service.—When process may be served on a person in jail.

(To Lambert.) Jan. 18, 1901.

(To Comp.) Apr. 13, 1901.

Suit on a Bond—Jurisdiction.—It is a settled rule in the case of a contract or bond that the liability thereunder is to be determined by the law of the State where the contract was made.

July 9, 1908.

Suits against Estates—Time for Filing.—If the estate of a deceased debtor of the United States has not been distributed, it is suggested that suit may be brought against the representative thereof notwithstanding time for filing claims has expired.

(To U. S. Atty., W. Wis.) Dec. 20, 1909.

Trial by Jury.—The power to try civil cases by the court is apparently limited to the circuit court and does not extend to the district court.

(To U. S. Atty., Kans.) Dec. 9, 1880.

See also Evidence; Jurisdiction; Suits.

PREDECESSOR'S DECISIONS. See Executive Departments.**PRESIDENT, THE.**

Fines, Penalties, and Forfeitures, Power to Remit or Mitigate.

(Brief.) Mar. 8, 1909.

Power to Remit Forfeitures and Debts.—The power of the President to pardon offenses, crimes, or misdemeanors does not include the right to remit forfeitures or debts outside of the District of Columbia.

(To U. S. Atty., Wn. Va.) Dec. 23, 1908.

Removal of Officers by.—Officers appointed by the President, with the consent of the Senate, for no certain term, except naval and military officers in time of peace, may be removed by the President at his pleasure, and marine-hospital surgeons whose services are no longer needed may be thus dismissed.

(Brief.) Dec. 12, 1905.

PRESS.

Delivery of an experimental press left with the Government to joint owners. See Principal and Agent.

Sept. 18, 1883.

PRESUMPTIONS.

Embezzlement.—The retention by a customs clerk for six months or more of some of the moneys received by him in payment of duties on mail importations, and his failure to promptly turn them over to the collector on demand, raises a presumption in law of criminal intent to convert the money, under the act of March 3, 1875 (18 Stats., 479).
Nov. 16, 1905.

PRINCIPAL AND AGENT.

Appointment of Agent—By a Corporation.—Agent of a corporation (foreign) may be appointed.
Dec. 18, 1897.

Same—Same.—Agent may be appointed by the board of directors of a corporation, unless charter provides otherwise. Certificate need not state place of meeting when by-laws or seal shows it.
May 24, 1898.

Same—By Joint Principals.—To appoint an agent to represent joint principals, unless partners, it requires mutual consent, and a press left with the Government for experimental purposes should not be delivered to an agent of one of the joint owners but may be to one of the principals.
Sept. 18, 1883.

Banks as Collecting Agents—Liability.—Bank acting as agent for another in collecting draft, not liable.
Oct. 4, 1895.

Infant as Agent.—An infant may be an agent or attorney in fact.
May 11, 1896.

Liability for Criminal Acts.—Principal or master not liable for the crime of the agent or servant.
July 12, 1895.

Liability of Bank for Acts of Officers.—Bank would be liable for value of timber purchased by officers from trespassers, and from which it received benefit.
May 1, 1902.

Release of a Surety by Extension of Time of Performance of Contract Granted the Principal.
(Brief.) Oct. 12, 1907.

See also Attorneys; Claims; Fees; Partnership; Power of Attorney.

PRIORITY.

Customs Storage Charges over Duties. *See* Customs Storage Charges.

United States—Affected by State Statutes.—It is believed that the priority secured to the Government by section 3466, R. S., can not be superseded by a State statute regulating the disposition of assets of an insolvent surety company.

(To U. S. Atty., E. Va.) July 9, 1907.

Same—Appeal.—Where State court refuses to recognize priority of United States in payment of debts, appeal should be taken or suit brought against executor or administrator. Mandamus or injunction not proper proceeding.

(To U. S. Atty., E. Ark.) Mar. 12, 1881.

Same—As Creditor—Insolvent National Bank.—The United States has no priority in distribution of the assets of an insolvent national bank on account of postal deposits.
Sept. 14, 1889.

Same—Contractor's Bond.—The United States has priority over laborers and material men in recovering on bond of failing contractor.
July 25, 1900.

Oct. 24, 1900.

(To U. S. Atty., E. Pa.) June 21, 1902.

Same—Same.—As courts have decided that United States has no priority over labor and material men under act of 1894 (28 Stat., 278), act should be amended.

(To Atty. Gen.) Feb. 29, 1904.

Same—Same.—Doubts correctness of court's decision that the United States has no priority in distribution of penalty of contractor's bond, given under act of August 13, 1894.

(To Atty. Gen.) Mar. 8, 1904.

Same—Insolvent Debtor.—The United States is entitled to priority of payment of all debts due it by an insolvent or bankrupt debtor, except in the case of an insolvent national bank.

(To U. S. Atty., N. Iowa.) Oct. 7, 1908.

PRIORITY.—Continued.

United States—National Banks.—The United States has no priority in the distribution of assets of insolvent national banks, only for money advanced in redeeming notes. June 27, 1899.

Same—Same.—The claims of the Government against the assets of a national bank in the hands of a receiver are not preferred to the claims of other creditors. Dec. 15, 1910.

PRIVATE PROPERTY.

Encroachment on, by the United States. See *Encroachment*.

PROCEDURE. See *Practice*.**PROCESS.** See *Practice; Suits*.**PROPERTY.**

Assignment as Affecting Title.—As to effect on title to property of foreign assignment by act of law. (Brief.) Mar. 3, 1905.

Definition.—Judicial definitions of "property." (Brief.) Apr. 3, 1905.

Good Will.—Good will considered as property. (Brief.) Mar. 20, 1905.

Money is. Aug. 9, 1900.

As to debts due by the United States as property in the District of Columbia.

See *Claims*.

See also *Public Property*.

PROPERTY FOUND. See *Lost Instruments and Property*.**PROPOSALS.**

Bids for Revenue-Cutter Supplies.—Section 3722, R. S., in relation to bids and bidders for supplies in the Navy has no application to the Revenue-Cutter Service. Nov. 12, 1908.

Lowest and only Bid—Acceptance.—Where a bid is slightly lower than could be obtained by a renewal of the present contract, and damages might result to the building from a change, the renewal may be entered into. June 14, 1888.

Lowest Bidder.—Should contract be given to? Sept. 25, 1885.

Postponement of Opening of Bids—Rejection of All.—The date set by advertisement for opening sealed proposals for furnishing fuel to the several Departments of the Government in this city can not lawfully be postponed, but all such proposals may be rejected and again invited in the same manner as at first. See section 3709, R. S., as amended January 27, 1894 (28 Stat., 33).

Apr. 12, 1907.

Same—Liability of Bidder.—The postponement of the opening of such proposals would not create a claim against the Government, but it might not be possible to hold a bidder to his bid. 1b.

Reasons for Not Advertising Required by Accounting Officers. See *Accounting Officers*. May 21, 1885.

Received after Opening Time.—A bid received 1 hour and 12 minutes after the advertised time for opening may be considered, where no fraud could be practiced. Nov. 12, 1886.

Receiving—Days Included.—To be received "until June 7th," excludes that day. June 11, 1895.

Withdrawal—Account of Error.—Proposals can not be withdrawn after acceptance on account of error. Dec. 31, 1895.

Same—After Acceptance.—A contractor can not withdraw after acceptance of his bid. Aug. 25, 1896.

Same—Amending—Collecting Deposit.—As a general rule a bidder may withdraw his bid at any time before acceptance in the absence of statutory prohibition. (Brief.) May 19, 1905.

A bidder can not amend his proposal after the opening, but should be required to stand upon his bid or withdraw it before acceptance. 1b.

PROPOSALS—Continued.

Withdrawal—Amending—Collecting Deposit.—An executive officer having decided that a failing bidder's deposit has become forfeited can not be restrained from collecting the same. (Brief.) May 19, 1905.

Same—Before Acceptance.—Bidder may withdraw bid before acceptance, and bid of next lowest bidder may be accepted. Sept. 18, 1894.

Same—Next Lowest.—Where maker of accepted bid becomes unable to fulfill contract, it may be given to next lowest bidder. June 29, 1895.

Same—Of Contract before Formally Accepted.—A contractor can not withdraw after executing the formal contract but prior to the Government's acceptance thereof, he being bound from the time of the acceptance of his proposal.

(To U. S. Atty., S. Ill.) Sept. 26, 1906.

Same—Of Contractor before Approval of Formal Contract.—Where a contractor's proposals have been accepted by the department, he can not afterwards withdraw. (To U. S. Atty., S. Ill.) Aug. 18, 1909.

Same—Return of Security.—Withdrawal before acceptance is permissible, and check should be returned. Apr. 2, 1896.

Work Done by the Government.—Not necessary where Government does its own work. Jan. 31, 1894.

See Supplies and Services.

PROSECUTIONS. *See* Statutes of Limitation; Suits.

PROTECTION OF UNITED STATES PROPERTY. *See* Public Property.

PUBLICATION. *See* Opinions.

PUBLIC BUILDINGS.

Accounts—Settlement.—First Comptroller may settle accounts for construction, etc., of, and commissioner of customs be relieved. June 18, 1886.

Adverse Possession of Site.—Lighthouse land on Whitehead Island, Maine, adverse possession not shown, and Government should not take advantage if it had the right. Sept. 25, 1900.

Advertisements on Fence Around Site.—There is no authority to grant a permit to use such a fence for advertising purposes. Quære: Can the city authorities grant such a permit? Apr. 1, 1893.

Appropriations Exceeding Limit of Cost.—Where the limit of cost of a building is fixed in the initial act at \$200,000, but by later acts the appropriation totals \$245,000, such acts repeal the first as to limitation of cost. Aug. 20, 1884.

Appropriations for Continuing Building not Contemplated.—An appropriation for continuation of "post office" building, where no such building is being built, can not be applied to a building authorized for other purposes. Feb. 19, 1886.

Architects—Employment of.—The act of March 4, 1909, section 11 (35 Stat., 1068), by which the Secretary of the Treasury is "authorized and empowered" to employ a special architect and to compensate him according to a certain schedule, is not mandatory, and a different compensation may be agreed upon. Nov. 17, 1909.

Same—Office Rent.—At Chicago: Assistant architect and force may perform services in Chicago; office rent there may be paid; all things comprehended necessary to effect intention. July 19, 1897.

Assessments Against. *See* Municipal Assessments, this title.

Assistant Custodians and Janitors—Payment of Salaries. *See* Disbursing Officers.

Change in Contracts. *See* Contracts.

Collection of rent from the Government in an action of forcible detainer. *See* Suits.

Collector as Custodian—Compensation. *See* Customs, Collector. Dec. 5, 1884.

Condemnation.—The right of the United States to condemn State or municipal property for public use. (Brief.) Jan 24, 1907.

PUBLIC BUILDINGS—Continued.

Continuation Work After Part Appropriation Failed.—Where an appropriation to continue work on a building can not be availed of, the balances of previous appropriations may be applied toward the completion of the building.

Feb. 19, 1886.

Construction—Acceptance—Fraud—Liability.—General law is that acceptance of building releases contractor, but not where fraud, such as concealment of defects; bad work and poor materials not of themselves fraud; superintendent, however, liable.

Feb. 28, 1900.

Contracts Dependent on Future Appropriations.—A law authorizing such contracts would simply legalize what has long been held as clearly inconsistent with public policy.

Mar. 11, 1886.

Contracts when no Appropriation—Offense.—It is an offense to contract for a public building when no appropriation therefor has been made.

June 26, 1890.

Convict Labor. *See* Convict Labor.

Cost and Appropriation.—The Secretary of the Treasury would not be justified in the adoption of a policy by which the cost of public buildings authorized and directed by Congress would be decreased as a part of a general plan to reduce expenses. Generally, however, the amount to be expended for a site is left to his discretion.

May 1, 1909.

Custodian.—There is no such officer known to the law as custodian of public buildings, but Congress now appropriates for assistant custodians and janitors.

Dec. 5, 1884.

Same—Certification of Bills by Deputy.—The collector of customs can not certify bills as custodian by deputy without authority from the Secretary of the Treasury.

Apr. 7, 1886.

Same. *See also* Custodian of Public Buildings.

Customhouse at Sabine Pass—Location.—Customhouse must be located at place known at the time of the act as "Sabine Pass."

Sept. 8, 1898.

Deed of Secretary of the Treasury—Warranty—Defense.—The Secretary of the Treasury exceeded his authority in giving a warranty deed to the old post office in New York, and the Government is not liable for expenses incurred by the grantee in defending suits for taxes, water rents, etc.

Feb. 18, 1885.

Defacing or Injuring.—There is no Federal provision under which persons can be prosecuted for such offenses, but the State laws may be invoked. *See* section 5391, R. S.

Jan. 24, 1887.

Same—Punishment.—There is no Federal law under which trespasses on public buildings can be punished, except section 5391, R. S., which in view of the decisions is very restricted.

(*To Sup. Architect.*) Feb. 9, 1893.

Defective Work—Damages.—Acceptance of building does not estop Government from recovering damages for defective work subsequently discovered; superintendent of construction and sureties also liable primarily.

July 20, 1899.

Definite and Indefinite Appropriation for.—Where two acts appropriate for the same building, the first being definite and specific and the later indefinite and uncertain, the later does not abrogate the former nor appropriate an additional sum.

Sept. 4, 1885.

Definition.—A building erected from any appropriation for public purposes is a public building.

Mar. 24, 1892.

Same.—A public building is "one of which the possession and use, as well as the property (ownership) in it, are in the public."

Oct. 13, 1904.

PUBLIC BUILDINGS—Continued.

Destroyed while under Construction—Liability.—Contractor could not be required to complete the work should superstructure be replaced; Government is not entitled to recover payments made, and is bound to pay for work done before destruction, probably including the retent, and is not liable for damages. Sept. 13, 1896.

Destruction of building before completion. *See Contracts.*

Disbursing Officers for. *See Disbursing Officers.*

Disposition of Lighthouse Land.—Government has disposed of lighthouse land at Punta Duma, Cal., reserved by President, by subsequently granting away tract including site. June 20, 1900.

Easements—Building Thereon.—As to acquiring easements and expending money in placing temporary structures thereon. (Brief.) Mar. 29, 1906.

Erection of Trolley Poles in Front of Building.—As the erection of such poles on the sidewalk is not on property belonging to the United States, there can be no legal objection on the part of the Government. Sept. 16, 1893.

Erection Without Appropriation—Temporary Office and Beathouse.—The Secretary of the Treasury not authorized to erect a temporary building for the customs service without an appropriation specifically made by Congress. Apr. 23, 1894.

Erection Without Congressional Authority.—A building for customs or other purposes, even of a temporary character, can not be erected without special authority from Congress. Mar. 24, 1892.

Evictions from Sites.—The eviction of delinquent tenants from the Washington post-office annex site should be pursuant to section 20 of the District of Columbia Code, as the Secretary of the Treasury was directed by Congress to purchase such site, and the act of April 28, 1902 (32 Stat., 152), providing for the eviction of trespassers from public buildings and grounds by the marshal does not apply. (To U. S. Atty., D. C.) Nov. 22, 1905.

Excavations Adjoining.—Excavation on grounds adjoining Government site should be stopped unless retaining wall put in. May 26, 1900.

Exposition Buildings. *See Expositions.*

Expositions, Government Buildings. *See Expositions.*

Fire Space.—Where act authorizes acquisition of additional land for extension of building, fire space must be preserved. Dec. 27, 1900.

Same—Construction of Acts Relative.—Act providing for fire space not repealed by act authorizing addition to building at Los Angeles. Aug. 28, 1896.

Fire Wall.—Wall for fire protection may be built on the 40-foot fire space around a building. Dec. 11, 1900.

Fixtures—Removal by Lessee. *See Fixtures.*

Furniture—Transfer from Leased Building.—The act of June 28, 1902 (32 Stat., 448), can not fairly be construed to permit the transfer of post-office furniture from a leased building to a new Government building, but the practice being otherwise, there can be no valid objection to such transfer. Oct. 13, 1904.

Indemnity for Fire Loss.—Doubtful if contract with city of Sault Ste. Marie to indemnify the United States for loss by fire resulting from failure of the water supply can be enforced. (To Atty., W. Mich.) Aug. 10, 1903.

Injuries to Persons in—Liability.—The Government is not liable therefor from the negligence of its officers or condition of such building (188 U. S., 400), but otherwise as to an employee in a factory, arsenal, or navy yard of the United States (35 Stat., 556); and it is not believed that the custodian is liable. Dec. 19, 1908.

PUBLIC BUILDINGS—Continued.

Jurisdiction of Assaults Committed in.—There is no Federal statute punishing assaults committed in public buildings, but the act of July 7, 1898, section 2 (30 Stat., 717), makes the State law applicable. Jan. 26, 1909.

Jurisdiction of Offenses Committed on Ceded Lands. (Brief.) Oct. 25, 1910.

Keys to Post-Office Lock Boxes—Part of Building.—Such keys are a part of the building, and the deposit required for the key can not be used to make repairs. Oct. 4, 1887.

Lease Affected by Appropriation.—A lease of a building for the Government for a term of one year with an option of four years thereafter is invalid if there is no appropriation for the rent for the first year; otherwise it is valid.

(To Director of the Mint.) Sept. 11, 1908.

Lease in Anticipation of Appropriation.—Building may be leased upon condition that Government pay the rent, when appropriated by Congress. Sept. 25, 1897.

Leased—Alterations or Improvements—Who to Make.—It is not the duty of the lessor to make alterations and additions to a leased building. Feb. 5, 1896.

Life-Saving Station in Navigable Waters.—A life-saving station is an aid to navigation and under the constitutional power "to regulate commerce" may be erected in navigable waters of the United States without regard to the State or individual ownership of the lands covered by those waters. July 7, 1904.

Life-Saving Station—Sites.—The proposed life-saving station site at Lorain, Ohio, being 200 feet out in the lake, the title is in the State, but the law of Ohio providing that the governor thereof shall convey to the United States sites for lighthouses "and other aids to navigation," it is advised that the Treasury Department make application accordingly for the conveyance of said site.

July 7, 1904.

As the rights of a proprietor of a part of the shores of the Great Lakes end with low-water mark, except to build suitable docks, etc., the United States may enter upon a proposal life-saving station site 200 feet out in the waters thereof without his permission. Ib.

Location.—The erection or removal of a public building beyond the limits of the city or town in which it has been placed by legislative direction.

(Brief.) May 22, 1905.

Marine Hospitals—Disposal of Old. See Public Health and Marine-Hospital Service.

Municipal Assessments.—Not subject to municipal assessments, taxes, etc.

(To Cuddeback.) Mar. 12, 1900.

Sept. 20, 1902.

Same.—The United States Mint property in Denver having been acquired from private parties while Colorado was a territory, subsequent assessments for municipal improvements are not valid.

(To U. S. Atty., Colo.) Aug. 28, 1907.

Same—Special.—There is no authority to pay a special assessment for filling in and grading streets around a customhouse. Aug. 3, 1888.

Same—Street Improvement.—Property of the Government is not subject to local assessment for street improvements. (To Cuddeback.) Mar. 12, 1900.

Same—Same.—Property of the Federal Government, jurisdiction over which has been ceded by the State, is not liable for assessments for improvements of streets on which it abuts. (To U. S. Atty., Ind.) Feb. 6, 1908.

Same—Taxes.—Not subject to municipal assessments, taxes, etc.

(To Cuddeback.) Mar. 12, 1900.

Sept. 20, 1902.

PUBLIC BUILDINGS—Continued.

Municipal Improvements—Paving a Street.—The appropriation for rebuilding and improving lighthouse buildings and grounds does not authorize the paving of a street alongside the lighthouse. Dec. 9, 1892.

Municipal Regulations Applicable to.—The city of Montgomery, Ala., has no right to interfere with the internal sanitary connections of the Government building there, the State having under article 1, section 8, of the Constitution ceded exclusive jurisdiction over reservations for such buildings to the United States, reserving only the right to serve process.

(To U. S. Atty., N. Ala.) July 11, 1904.

Same—Gasoline Tank.—Gasoline tank may be placed in yard of Philadelphia Mint of greater capacity than State permits. May 9, 1899.

Same—Opening Sidewalk.—City authorities can not prevent a Government contractor opening the sidewalk to take old boilers out of a public building.

(To U. S. Atty., S. N. Y.) Sept. 4, 1909.

(To Secy. Treas.) Sept. 15, 1909.

Same—Permit.—Knows of no decision that Chicago has jurisdiction over Federal building and right to require contractors to take out building permit.

May 3, 1899.

Same—Same.—Municipal authorities can not require the Government to take out a "permit" for the erection of a building, etc., on ground the jurisdiction over which has been ceded to the Government by the State.

(To Greenman.) Aug. 4, 1909.

Same—Smoke Ordinance.—The custodian of the public buildings at St. Paul, Minn., is not amenable to the smoke ordinance of that city, the place not being within the jurisdiction of the State, nor the offense prohibited by a "law" thereof. See 167, F. R., 997. Nov. 25, 1908.

Offensive use of Premises Partly Leased by the United States.—Where the lessees covenant not to make or allow to be made any unlawful, improper, or offensive use of the premises, the sale of intoxicating liquor would not be prohibited unless conducted in a way to be a nuisance in the sense of the law. Aug. 1, 1910.

Offices in—Census Supervisors, etc.—Considering the nature of the employment and mode of compensation, census supervisors and enumerators are not entitled to quarters in public buildings. Aug. 22, 1899.

Old Building—Débris.—Iron taken from old customhouse and post office, New York, is not débris, and Reed's claim for proceeds should be disallowed.

Nov. 3, 1896.

On Private Property.—Can not be erected on a bridge without consent of owners.

Dec. 11, 1897.

"Other Government Offices" Includes What.—There being a building in Galveston for post office and judiciary purposes, Congress did not contemplate in the act of 1882 providing for "a customhouse, internal revenue, and other Government offices," accommodations for post office and judiciary purposes.

Jan. 5, 1886.

Party Wall—Encroachment on Government Land.—Where the Government's line runs to the middle of a 9-inch wall the owner can not be compelled to remove it, but the Government may condemn and remove it. Oct. 22, 1896.

Philadelphia Mint—Conditions of Sale.—Conditions of sale of mint property, Philadelphia, may be modified, Congress not indicating terms. July 19, 1902.

Same—Sale.—The contracts for the payment of the purchase price of the old mint property at Philadelphia construed as to payment of interest.

May 29, 1905.

Plans—Payment for Rejected.—There is no authority to pay architects for rejected plans.

May 24, 1897.

PUBLIC BUILDINGS—Continued.

Portable Buildings—Faulty—Responsibility for Material.—Portable buildings for marine hospital. Nothing in agreement to compel acceptance of faulty building. Government not responsible for material left near site.

(To Wyman.) Dec. 14, 1899.

Portsmouth (Va.) Lighthouse Slip.—Lighthouse establishment has only common interest in slip at Portsmouth, Va., adjacent to their depot, but may continue until superior title shown.

Oct. 9, 1900.

Power of Secretary to Authorize Erection.—The Secretary of the Treasury has no authority to expend \$500 in the erection of a customs office.

June 21, 1886.

Property Devised to the Government, Payment of Repairs. See *Lands*.

Protection—Federal and State.—It is not advisable to ask the States to pass laws for the protection of Federal property, as Congress has in a measure provided the necessary protection and may enact further on the subject.

Apr. 7, 1886.

Purchase by City—Payment in Installments.—In view of the charter of Atlanta it can not purchase the old Government building there unless full payment is made therefor within one year.

Oct. 24, 1910.

Receptacle for Waste Paper on Sidewalk.—Waste-paper receptacle in front of post office; jurisdiction of United States does not include streets or sidewalks, unless mail obstructed. Matter for local authorities.

Apr. 23, 1900.

Removal—By Government from Leased Premises.—Buildings erected on leased land by the Government might be considered trade fixtures, and removed, but it would be better to make provision therefor in the lease.

(To Pugh.) Aug. 1, 1894.

Same—Of Furniture from, to Rented Offices.—A pension agent may be permitted to take the furniture of his office when moving from a public building to rented quarters, provided it results in substantial benefit to the Government.

Nov. 17, 1886.

Same—Of Old.—An old log school building in Alaska may be removed to make way for a new one; but the proceeds of a sale of the old material must be turned into the Treasury.

July 9, 1888.

Rent.—Appraiser's warehouse, Boston.

Aug. 7, 1891.

Same—Appropriation for Payment.—Rental of Hell Gate electric-light station not payable from appropriation for public buildings.

Aug. 18, 1886.

Same—Due by Government—Contending Owners—Payment.—Rent should not be paid until title to property settled.

May 10, 1898.

Same—Fire and Repairs.—Rent should be paid from time repairs are made after a fire, furniture not removed and lease running.

July 17, 1895.

Same—Of Part.—No authority for Secretary to partition off part of customs shed at San Juan and lease same.

July 29, 1903.

Same—Payable by Government—Contending Owners.—Where the Government has paid rent to supposed owner for years, and a claimant now does not appear to have good title, the Government may continue to pay landlord.

June 16, 1898.

Same—Payable to Government.—The Government can not give a rebate after rent has been turned into the Treasury.

May 5, 1890.

Same—Payment before Lessors Sign Lease.—Rental should not be paid until all lessors sign lease.

Jan. 17, 1887.

Repairs—No Appropriation—Wharf at Sitka.—Where an individual would repair Government wharf and building at Sitka for a part of receipts, there is no authority to make such an agreement.

Aug. 2, 1895.

Same—To Leased Building.—Where the repairs are of a nature to keep the property in good tenantable condition, according to the lease, it is the duty of the lessor to make them.

Sept. 23, 1893.

PUBLIC BUILDINGS—Continued.

- Repairs—To Leased Building.**—Lessor is not bound to repair improvements made by the lessee, the Government. Oct. 7, 1893.
- Same—Same—Who to Make.**—It is not the duty of the lessor to make alterations and additions, not repairs, to a leased building. Feb. 5, 1896.
- Right of Way—Revocable License.**—The Secretary of the Treasury may grant a revocable license to the Rapid Transit Railroad to place a tunnel under site of public building in New York. July 12, 1901.
- Sale—Of Abandoned.** See *Sale of Old Material*.
- Same—Of Old.**—Reappraisal of old customhouse, Louisville, may be made as often as necessary in order to sell. June 5, 1895.
- Same—Of Old Material.** See *Sale of Old Material*.
- Same—Terms.**—The Secretary of the Treasury may use discretion as to terms of sale of public building at Salt Lake City. Oct. 10, 1899.
- Settlement of Accounts Relating to, by Commissioner of Customs.** See *Accounts*.
- Sidewalks—Damage to—By Individuals.**—Where State jurisdiction has not been ceded over the sidewalks, the Federal laws do not interfere with the prosecution of the case under the laws of the State and city. Apr. 24, 1893.
- Same—Defective.**—The Government is not responsible for a defective sidewalk around a public building, but it might as an act of comity make repairs thereto. Mar. 28, 1894.
- Same—News Stands on.**—Government should not interfere with news stand on sidewalk erected by permission of city, unless obstruction to mails. Aug. 15, 1900.
- Sites—Acquiring where no Appropriation.**—Tentative contracts may be made in such cases conditioned on the future appropriation of the purchase money. Dec. 9, 1910.
- Same—Adverse Possession—Settlement.**—It would be preferable for claimant encroaching on such site offering to concede title if allowed to remain a number of years, to quitclaim with reservation, than for the Government to lease. Feb. 17, 1910.
- Same—Agreement in Case of Condemnation.**—The Secretary of the Treasury can not agree before condemnation to pay other than the award of the court. Apr. 8, 1889.
- Same—Condemnation of.** See *Eminent Domain*.
- Same—Encroachments Upon—Adverse Possession.**—Where the United States, with other owners, gained and lost through adverse possession a strip of 3½ feet along the front and rear, respectively, of its lot, it can not under the laws and decisions of Michigan reclaim the lost portion. Dec. 24, 1909.
- Same—Fencing.**—The Government may fence the part of the ground acquired for appraisers' stores, New York. Oct. 23, 1891.
- Same—Hall of Records.**—The selection of site by Congress is mandatory upon the Secretary of the Treasury. June 17, 1903.
- Same—Life-Saving Station—Best Way to Acquire Title.**—Under the laws of North Carolina the best of several courses to pursue to acquire title to a site for a life-saving station, where some of the heirs of a deceased owner are unknown, is to get the known parties to commence partition proceedings and the Government afterwards acquire title from the purchaser at the sale thereunder. (To Gen. Sup. L. S. Service.) Aug. 8, 1904.
- Same—Same.** See also *Life-Saving Service*.
- Same—Purchase of.**—B and L offer sites at apparently less than value; Treasury agent recommends B's site; afterwards L withdraws his offer; B's site accepted; suggested that L was paid by B to withdraw: Held, that nothing shown to warrant revocation of contract with B. Mar. 10, 1909.

PUBLIC BUILDINGS—Continued.

Sites—Removal of Old Buildings, etc.—Proposals may be received for removing old buildings from a site before termination of condemnation proceedings.

Oct. 23, 1891.

Same—Sale of by Government—Erroneous Description.—The sale of property erroneously described in the act of Congress authorizing its disposal should be deferred until further legislation.

Oct. 12, 1892.

Same—Security Until Title Perfected.—There is no authority to take a bond in place of a part of the purchase money retained pending settlement with an adjacent owner of a party wall.

Oct. 12, 1887.

Specific Appropriation—Other Use.—Funds appropriated for the erection of a public building, but directed to be applied to a specific part of the work, can not be used for work on any other part of the building.

Sept. 15, 1885.

Statuary, etc., in.—There is no general law in relation to placing statues, bas-reliefs, plaques, etc., in Government buildings. Data on the subject.

Nov. 14, 1908.

Storm Water from Adjacent Lands.—An adjacent owner can not be compelled to drain storm water where Government building site occupied lower elevation, was subject to overflow at time of acquisition, and adjacent owner has done nothing to cause overflow.

Jan. 11, 1910.

Streets and Sidewalks Around Public Buildings—Control.—City authorities have control of streets and sidewalks.

Aug. 21, 1902.

Superintendent of Construction as Contractor's Surety.—A surety for a contractor on a public building is ineligible for the office of superintendent of construction thereof, and he can not be relieved of his suretyship.

Oct. 20, 1885.

Supervision of Plans for National Guard Armory. See National Guard Armory.

Taxation—Of, by States. See also Taxation.

Same—State and City.—The imposition of such taxes upon the property of the United States is a violation of the sovereignty of the General Government and null and void.

Feb. 18, 1885.

Same—State—Pending Conveyance of Title.—Quære: Would equitable interest of purchaser from Government be subject to taxation in Indiana between date of sale and conveyance?

(To U. S. Atty., Ind.) Dec. 22, 1899.

Same.—As to municipal assessments. See Municipal Assessments, this title.

Same.—As to water rent. See Water Rent, this title.

Taxes, this title. See Taxation.

Tearing Down to Repair Others.—Old buildings at Sitka, Alaska, can not be torn down to repair others.

Sept. 20, 1887.

Temporary—Authority to Erect.—A temporary rag laundry for the Bureau of Engraving and Printing having been erected may be paid for out of an available appropriation.

Aug. 29, 1890.

Same—Occupancy by Business Association.—Temporary occupancy of part of barge office, New York, may be granted the chamber of commerce to complete models of the harbor.

Feb. 10, 1886.

Trespass on Grounds.—Trespass upon grounds adjacent to, in Columbus, Ohio; United States appears to own to center of streets and alley there, and auctioneers obstructing should be prosecuted.

Mar. 23, 1899.

Same.—Trespass upon grounds, Columbus, Ohio; auctioneers obstructing alleys, etc., are punishable under State laws or section 3995, R. S., for obstructing mails.

July 31, 1899.

Use—By City of Government Lot Not Dedicated.—In the absence of dedication by a former owner, title to the portion of the customhouse building lot in Bath, Me., now occupied by "Commercial Street," is in the United States, and a revocable license therefor for street purposes may be offered the city.

Aug. 4, 1909.

PUBLIC BUILDINGS—Continued.

Use—By Pension Surgeons.—Pension examining surgeons are not entitled to a room in a public building. May 17, 1897.

Same—Revocable License.—It is doubtful whether in the absence of statutory authority revocable licenses for the use of Government property can be granted in cases in which no benefits would accrue to the United States.

(Brief.) Jan. 3, 1905.

Vouchers—Certification by Deputy Collector.—The Collector of Customs can not certify bills as custodian by deputy without authority to that effect by the Secretary of the Treasury. Apr. 7, 1886.

Water—And Plumbing—Municipal Control.—Public buildings are not subject to water or plumbing inspection, or to employ licensed plumbers, and there would be no right to cut off the water for noncompliance, but might be arbitrarily. Apr. 30, 1892.

Same—Right of Government to Use Spring in City.—The grantor to the United States of a lot at Stillwater, Minn., conveying all appurtenances thereto, having the right to use water from a spring on an adjoining block, such use by the United States can not be interfered with by local water company.

May 2, 1904.

Water Rents.—Rent for water used in.

June 11, 1885.

Same—Payment in Advance.—The water supply does not come within section 3648, R. S., and may be paid for in advance. Apr. 6, 1886.

Same—Special Assessments.—While they confer special benefits upon the property, yet it is not conceded that they may be the subject of valid liens to be enforced while the ownership, possession, and use of the property is in the General Government. Feb. 18, 1885.

See also Eminent Domain; Encroachment; Public Property; Public Grounds and Reservations.

PUBLIC DEPOSITARIES.

Interest on Government Deposits.—The additional currency act (35 Stat., 552), requiring interest on certain Government deposits, at such rate as the Secretary of the Treasury shall prescribe, such interest is not chargeable until the rate has been prescribed and notice given to the depositaries. June 10, 1908.

Same—On What Chargeable.—The "special and additional deposits" on which interest is chargeable (Additional Currency Act, 35 Stat., 552) are those over and above the sums necessary to carry on the operations of the Government.

Ib.

National Banks—Disbursing Officers' Funds. *See* National Bank.

Temporary Depositaries are those in which the Government deposits funds for the relief of the country. June 10, 1908.

See also Designated Depositaries; Public Moneys.

PUBLIC DOCUMENTS.

Distribution.—No provision of law authorizing Coast Survey publications to be given to Congressmen. Jan. 12, 1895.

PUBLIC EXIGENCY.

Can Lighthouse Board Determine.

Dec. 5, 1885.

See also Advertising; Supplies and Services.

PUBLIC GROUNDS AND RESERVATIONS.

Adverse Possession.—Lighthouse land on Whitehead Island, Me.; adverse possession not shown; and Government should not assert such possession if it had the right. Sept. 25, 1900.

Conveyance of Government Property by Public Officers.—No officer of the Government can convey realty belonging to the United States unless authorized to do so by Congress. (To Pierce.) July 6, 1907.

PUBLIC GROUNDS AND RESERVATIONS—Continued.**Disposition of Lands Purchased for Use as part of a Forest Reserve.**

(Brief.) June 22, 1907.

Draining Storm Water by adjacent owner. *See* Public Buildings.**Easement in Lot—Grant by Government.**—The privilege of a rear owner of laying a sidewalk over a Government lot would amount to an easement, and could only be allowed by Congress. Dec. 16, 1899.**Evictions from.**—The eviction of delinquent tenants from the Washington post-office annex site should be pursuant to section 20 of the District of Columbia Code, as the Secretary of the Treasury was directed by Congress to purchase such site, and the act of April 28, 1902 (32 Stat., 152), providing for the eviction of trespassers from public buildings and grounds by the marshal does not apply. (To U. S. Atty., D. C.) Nov. 22, 1905.**Forest Reserve of Lands Taken for Debt.**—A forest reserve can not be set apart from lands acquired by the United States in payment of debts, as such lands are not public lands, and not within section 24 of the act of March 3, 1891 (26 Stat., 1095), which empowers the President to make such disposition of the latter. Aug. 23, 1905.**Jurisdiction of Offenses** committed on ceded lands. (Brief.) Oct. 25, 1910.**Lands Acquired by the United States** in payment of debts. *See* Lands.**Lease of Part of—Breach by Lessee.**—Where a lessee from the Government agreed to make certain repairs and does not do so, the lease may be revoked, and no remuneration can be claimed by the lessee on that account. Oct. 9, 1896.**Leasing Part of Lighthouse Property.** *See* Public Property.**Liability of the United States** for municipal improvements. *See* Taxation.**Private Buildings on—License to Erect.**—The Secretary of the Treasury may grant a revocable license to erect buildings on. June 4, 1896.**Public Building Site—Encroachment Upon.**—Where the United States, with other owners, gained and lost through adverse possession a strip of 3½ feet along the front and rear, respectively, of its lot, it can not under the laws and decisions of Michigan reclaim the lost portion. Dec. 24, 1909.**Purchase of Land for Public Use Without Specific Authority Therefor.** Ib.**Removal of Tenant's Building.**—The United States succeeds to its grantor's rights whether referred to in conveyance or not, and may require tenant to remove his building or relinquish ownership according to agreement. May 6, 1910.**Right of Thoroughfare not Acquired by Usage.**—In the absence of dedication by a former owner, title to the portion of the customhouse building lot in Bath, Me., now occupied by "Commercial Street," is in the United States, and a revocable license therefor for street purposes may be offered the city. Aug. 4, 1909.**Right of Way Over.**—The city of New Orleans may grant the right of way over the space in front of the marine hospital called the batture. June 24, 1892.**Same.**—The Secretary of the Treasury can not give right of way over the marine-hospital grounds at New Orleans to a railroad company; that is the function of Congress. July 15, 1899.**Same—License to Use.**—A Government officer has no power to grant or lease a right of way through public grounds without statutory authority.

(Brief.) Jan. 3, 1905.

Government officers have no power to sell or dispose of, or even loan, public property without statutory authority. Ib.

It is doubtful whether, in the absence of statutory authority, revocable licenses for the use of Government property can be granted in cases in which no benefit would accrue to the United States. Ib.

PUBLIC GROUNDS AND RESERVATIONS—Continued.

Sale of Part Lighthouse Site.—Unused lighthouse real estate may be sold by virtue of section 4675, R. S.; sale may be made subject to lease. Oct. 21, 1895.

Dec. 7, 1895.

Trespass on.—Trespass upon grounds adjacent to public building in Columbus, Ohio; United States appears to own to center of the streets and alley there, and auctioneers obstructing should be prosecuted. Mar. 23, 1899.

Same.—Auctioneers obstructing alleys adjoining post-office building are punishable under State laws or section 3995, R. S., for obstructing the mails.

July 31, 1899.

Same—Lighthouse Reservation.—Authority may be given the keeper of a lighthouse to forbid the taking of fish on a public reserve that in any way may interfere with the lighthouse establishment. Mar. 4, 1887.

Use Contrary to Act of Cession.—Burials in marine-hospital grounds, Wilmington, N. C., would be in violation of act consenting to purchase of the site.

Apr. 13, 1900.

See also Eminent Domain; Public Buildings.

PUBLIC HEALTH.

As to adulteration of foods. *See Adulteration.*

See also Contagious Diseases; Public Health and Marine-Hospital Service.

PUBLIC HEALTH AND MARINE-HOSPITAL SERVICE.

Abatement of a Nuisance in a Harbor.—The Federal Government has no jurisdiction in the waters of New London Harbor to abate a nuisance to the municipal corporation arising from the transfer of fish scrap from lighters to schooners, the occupancy and use of Government property not being affected thereby.

July 22, 1910.

Appropriation—Isolated Ward.—Is an appropriation for building an "isolated ward" applicable to construction of a residence? Jan. 17, 1893.

Arrest of an Offender by an Officer of.—Surgeon Marine-Hospital Service on Ship Island may, as a private person, without warrant, arrest an attendant who is intoxicated and violent, and take him before nearest magistrate.

Nov. 11, 1902.

Benefits of Hospital.—Seamen employed on vessels licensed for the fisheries are entitled to the benefit of hospital service.

(To Supt. Surg. Gen., M. H. S.) Oct. 23, 1885.

Benefits of Hospital—Life-Saving Crew.—A man employed in the life-saving service is not a "seaman," and is not entitled to admission to a marine hospital. Dec. 3, 1886.

Bill of Health. *See Bill of Health.*

Boarding Vessels.

June 11, 1897.

Circulation of "United States Health Reports."—United States health reports, so-called; circulation not in violation of law, unless postal laws. Jan. 8, 1901.

Contagious Diseases—Removal.—The Secretary of the Treasury may make a regulation permitting transportation for treatment of a leper from one State or Territory to another under proper supervision and with consent of authorities of State of destination. The law is not construed, however, to permit such transportation through an intermediate State without its consent if laws or regulations thereof forbid. June 16, 1909.

Same—Same.—The amended regulation providing that a person with a contagious or infectious disease may be carried through any State or Territory "with the necessary consent of the proper health authorities" may lawfully be promulgated in harmony with section 3, act February 15, 1893 (27 Stat., 450).

June 22, 1909.

Construction of Various Statutes Relating to.

Jan. 22, 1894.

PUBLIC HEALTH AND MARINE-HOSPITAL SERVICE—Continued.

- Definition.**—Quarantine stations are not "marine hospitals" within the statute providing for the abandonment and sale of certain of the latter by the Secretary of the Treasury. (Sec. 4806, R. S.) (Brief.) Dec. 11, 1905.
- Disinfection.**—Withholding bills of health, etc. Jan. 3, 1898.
- Disposal of Ground and Old Buildings.**—The grounds and old buildings at New Orleans may be disposed of by virtue of section 4806, R. S. Mar. 10, 1894.
- Epidemics—Appropriation—Prevention of.**—The appropriation for prevention of epidemics of March 3, 1893, authorizes the employment of clerks. Mar. 22, 1893.
- Same—Same.**—Appropriation for prevention of epidemics may be used to enable destitute to leave place of epidemic. Aug. 25, 1893.
- Holding Two Offices.**—Clerk of court may perform Marine-Hospital Service duty in Sitka. Jan. 16, 1894.
- Same.**—A surgeon in the Marine-Hospital Service may also hold the position of city physician. Jan. 12, 1895.
- Hospital Dues on Pilot Boats.**—Pilots who live in port and go out merely to conduct incoming vessels into port are not seamen, and the pilot boat is not subject to pay hospital dues on such pilots accordingly. Jan. 9, 1882.
- Hospital Tax while Vessel on Kankakee River.**—Kankakee River being a navigable water of the United States within the definition of the Supreme Court, a vessel navigating such river must pay the hospital tax for seamen. Sept. 29, 1885.
- Hospital Treatment—Seamen, etc.—Mississippi River Commission.**—Seamen, laborers, and others employed on vessels by the Mississippi River Commission are entitled to marine-hospital benefits. Jan. 4, 1888.
- Inspection of Passengers at Foreign Ports.**—The right to inspect passengers not coming to United States, but disembarking at intermediate foreign port, is authorized by the act of February 15, 1893. Sept. 26, 1895.
- Interference by State.**—State can not interfere with Federal authorities in preventing introduction infective diseases. (To Attys., S. and E. N. Y.) Nov. 24, 1899.
- Longevity Pay—Acting Surgeon.**—The period of service rendered by an acting assistant surgeon should be counted to his credit. Nov. 15, 1893.
- Same—What Service Counted.**—Service as hospital steward can not be counted in time which entitles to longevity pay. May 25, 1898.
- June 30, 1898.
- Marine Hospital at New Orleans.**—May be sold and a new site purchased under act of March 3, 1873 (17 Stat., 511). Jan. 6, 1881.
- Medical Inspector at a Foreign Port—Status of.** Aug. 10, 1897.
- Patents—Use of.**—Formaldehyde patents are valid and officers of the Marine-Hospital Service would be liable for their unauthorized use. Apr. 9, 1901.
- Payment of Duties on Imports.**—The Marine-Hospital Service is a scientific institution and entitled to import scientific apparatus free of duty. Oct. 4, 1897.
- Portable Buildings—Faulty—Responsibility for Material.**—There is nothing in the contract to compel the Government to accept a faulty building, nor any reason why it should be responsible for material placed by the contractor near where buildings were to be erected. (To Dr. Wyman.) Dec. 14, 1899.
- Power of Officers to Arrest or Detain Persons in Quarantine.**—Such officers have no authority, unless under State laws, to arrest or detain persons in quarantine. Sept. 29, 1896.
- Proceeds of Sale Old Site to Purchase New.**—The proceeds of the sale of the old marine hospital in Pittsburg, although turned into the Treasury, may be used to purchase a new site. (2) Mar. 18, 1891.

PUBLIC HEALTH AND MARINE-HOSPITAL SERVICE—Continued.

Promotions—Assistant Surgeons.—Five years' service may be required before promotion of assistant surgeons. Nov. 27, 1897.

Rank of Officers.—Officers should rank according to length of service.

May 31, 1889.

Regulations—Fumigation—Observation.—The proposed regulations requiring fumigation of vessels and observation of passengers from infected yellow-fever ports appear to be lawful. Aug. 11, 1910.

Removal of Officers.—Marine-hospital surgeons whose services are no longer needed may be removed by the President. (Brief.) Dec. 12, 1905.

Removal of Tenant's Building from Grounds.—The United States succeeds to its grantor's rights whether referred to in conveyance or not, and may require tenant to remove building or relinquish ownership. May 6, 1910.

Renting Water Front.—The Secretary of the Treasury may rent or lease the water front of the marine-hospital property at Cleveland, but can not give the use of it free. May 27, 1886.

Restoration of an Assistant Surgeon.—Where an act restored an assistant surgeon who had resigned, but did not provide that he be given his ranking position of the list, it can not be given him. May 24, 1893.

Same.—Where Congress restored a surgeon to the service, but did not "place" him, and he could not be placed first, he may be given credit for previous service in considering promotion. June 7, 1893.

Mar. 23, 1894.

Rules and Regulations.—Suggests changes in rules and regulations.

June 27, 1903.

Sale of Boats.—The fact that Congress has specifically authorized the sale of old vessels and material in some branches of the Government, not including marine-hospital boats, is not conclusive of the right of the Secretary of the Treasury to sell such boats in view of the practice and authority implied from sections 3618 and 3672, R. S. (Brief.) Dec. 8, 1905.

Seamen.—Defined in relation to admission to hospital.

(To Dr. Wyman.) Sept. 28, 1895.

Same.—Jurisdiction of estates of seamen dying in marine hospitals. *See* Seamen; Administration.

Serums—License.—A license should not be granted under act of July 1, 1902, regulating sale of viruses, etc., to International Serum-Toxin Co., it not appearing that said company makes any product mentioned in the law. Aug. 17, 1903.

Same—Same—Inspection.—Upon an application made, apparently in good faith, by persons for a license to manufacture a serum, the service should make the usual examination and inspection, and in any event ought to do so if such persons have been so manufacturing for about three years, to know if the law has been violated. Jan. 20, 1906.

Same—Manufacture—Expert Supervision.—The lack of a competent expert to supervise the manufacture of serums, etc., by manufacturers constitutes a faulty administration tending to impair the purity and potency of their products, and the matter should be submitted to the United States attorney for action.

Dec. 7, 1903.

Same. *See also* Viruses, this title.

State Authorities—Conference.—Three ways in which Supervising Surgeon General may call conference of State, etc., authorities with his service.

Jan. 17, 1903.

Unclaimed Effects—Disposition of.

Feb. 9, 1898.

Uniforms.—Uniform clothing for attendants may be prescribed, but unwilling to say that it should be made at one place.

Jan. 13, 1899.

PUBLIC HEALTH AND MARINE-HOSPITAL SERVICE—Continued.

Use Contrary to Act of Cession—Burials.—Burials in marine-hospital grounds at Wilmington, N. C., would be in violation of the State act consenting to the purchase of the site. Apr. 13, 1900.

Vessels and Vehicles Violating Law.—The provision in the act of April 29, 1878 (20 Stat., 37), that no vessel or vehicle shall enter the United States contrary to the quarantine laws of any of the States, etc., has not been superseded by the act of February 15, 1893 (27 Stat., 449), so far as vehicles are concerned.

Aug. 25, 1905.

Viruses, Serums, Toxins, etc.—The act of July 1, 1902 (32 Stat., 728), "To regulate the sale of viruses, serums, toxins, and analogous products * * * and for other purposes," implies authority to regulate the manufacture of such articles, and regulations to secure additional safeguards in their manufacture being necessary may be promulgated. Apr. 5, 1909.

Same—Same—Same—Regulations.—The revised regulations as to the importation of viruses, etc., would seem to be necessary and proper for the accomplishment of the act of July 1, 1902 (32 Stat., 728). May 6, 1909.

Viruses, etc., Contaminated—Destruction of.—The Secretary of the Treasury may compel the destruction of infected or dangerous viruses by suspending or refusing to reissue licenses to the manufacturers thereof. Aug. 18, 1909.

Same—Payment.—No opinion can be expressed by the solicitor as to the validity of the claim of the manufacturer of infected virus withheld from market not having jurisdiction thereof, or whether the destruction of the virus would "further validate the claim." Compensation for slaughtered diseased animals referred to. Ib.

Same—Transshipment of Foreign.—A license to permit the importation of certain viruses, etc., does not authorize the importation by the holder thereof to import an unlicensed product even for transshipment to a foreign country.

Jan. 5, 1910.

Same. See also Serums, this title.

As to Use of Craney Island, Norfolk Harbor, by State and county for pesthouse purposes. See Craney Island.

See also Quarantine; Seamen.

PUBLICITY. See Contracts.**PUBLIC LANDS.**

Purchase and Disposition of Lands for certain purposes by the Government. See Lands.

Timber Trespass—Licensee.—The Government is entitled to recover from the licensee of a grantee of a railroad company for timber cut from unsurveyed Government land which, when surveyed, would fall within one of the alternate sections granted to such company. Distinguished from a case where timber was cut by the licensee of an entryman after application had been made for entry, but before the payment of the purchase price of the land.

Oct. 21, 1905.

Same—Purchasing.—Trespassers paying \$2.50 per acre for land trespassed upon would not give them title. (To U. S. Atty., Oreg.) Aug. 3, 1897.

Same—Suits—Nature.—Trespass suits are not for penalty or forfeiture but in nature of trover, and statute limitations do not apply to United States.

Oct. 19, 1899.

Trespass—By Homesteader.—As to what constitutes a trespass by a homesteader. (Brief.) Mar. 15, 1905.

Same—Informers.—Section 4731, R. S., giving informers one-half amount recovered account of trespasses has been repealed.

July 14, 1899.

July 20, 1899.

PUBLIC LANDS—Continued.

Trespass—Knowledge.—Immaterial whether purchaser had knowledge of trespass. Feb. 20, 1903.

Recording Decrees Canceling Land Patents.—There is no statute known which makes it necessary to record in a State office decrees of the Federal courts in favor of the United States changing the title to lands (canceling land patents). (To U. S. Atty., W. Ark.) Dec. 31, 1906.

See also Lands; Public Property.

PUBLIC MONEYS.

Advancement of.—Payment of rental of mail boxes. Feb. 10, 1894.

Same.—Revenue-Marine Service. Dec. 2, 1897.

Alaska—Receipts of Clerk of Court—Disposition.—The clerks of the court in Alaska should receive moneys derived from customs cases and pay the same to the collector, but receipts from licenses, fines, forfeitures, or in other cases should be applied to the expenses of the court. (Sec. 7, act June 6, 1900, 31 Stat., 324.) (Clk. Ct., Alaska.) June 14, 1904.

Appropriations for National Soldiers' Home.—Moneys appropriated by Congress for the support of the home when drawn from the Treasury and placed in the hands of the treasurer of such home is to be regarded as public money to be accounted for. June 6, 1885.

June 19, 1885.

Collection of—Appointment of Collector.—Recovery of money paid by United States on Court of Claims judgment illegally obtained (Bellocq, Noble); Attorney General only can appoint collector. Jan. 19, 1899.

Contract for Carrying—Limitation.—Contract with United States Express Co. for carrying money applies to Treasury Department only. Aug. 18, 1898.

Covered into Treasury—Withdrawal.—Covered in, can not be withdrawn except by act of Congress. Dec. 19, 1899.

Deductions from Army Teamsters.—The monthly deductions from colored Army teamsters for the relief of colored women are public moneys to be accounted for by the quartermasters. (To U. S. Atty., W. Va.) Apr. 8, 1885.

Defacing Coin. *See* Counterfeiting; Mutilation.

Definition.—Public moneys ordinarily applies to the moneys of the Government received from the public revenue or intrusted to its officers charged with the duty of receiving or disbursing the same; moneys belonging to the United States. May 8, 1909.

Same.—Of different kinds of money. *See* Words and Phrases; Moneys.

Depositing a Fund in Bank Pending Litigation.—Where all the parties to a suit have appeared in a court having jurisdiction, and consented to an order thereof that the fund in litigation in the Treasury be transferred to a bank paying interest, it would be safe and proper for the Secretary of the Treasury to comply with such order. Apr. 6, 1907.

Same.—The Secretary of the Treasury has no authority to deposit with Government depositories or other banking institutions as requested by the Court of Claims a fund appropriated by Congress to pay judgments of said court in favor of certain Indian tribes, but which is held for further orders of the court as to the amount to be paid individual members of the tribes. June 13, 1907.

Depositing in Treasury.—Sections 3617 and 3618, R. S., construed. Aug. 22, 1889.

Depositing Pension Agents' Funds in National-Bank-Depositories.—In a city where there is a Treasurer or Assistant of the United States such funds must be deposited with such officer, but in other places they may be deposited in a national-bank depository. Dec. 9, 1910.

Deposit of Disbursing Agent's Funds.—A disbursing agent in a place where there is a subtreasury can not be authorized to deposit his funds in a national bank.

Jan. 17, 1910.

PUBLIC MONEYS—Continued.

Depositories for Disbursing Officers' Funds. *See* Disbursing Officers.

Deposits of—In Banks.—Deposits of public moneys, except from postmasters in certain cases, can not be received by other than designated depositories.

Feb. 28, 1890.

Same—Money Refunded to the United States.—The proceeds of a check of the Comptroller of the Treasury payable out of funds of insolvent national bank to reimburse the Government in prosecuting a defaulting bank officer, are public moneys, and should be deposited in an authorized depository.

(To Comp. Currency.) Apr. 25, 1902.

Same—With the States—Recovery of.—Congress having provided (5 Stat., 201) that public moneys deposited with the States in 1837 should so remain "until otherwise directed by Congress," there is no authority to call on the States for a return of such deposits.

Nov. 9, 1909.

Disposition of Moneys Collected by Suit.—Moneys collected from a disbursing officer who embezzled the funds in his custody should be covered into the Treasury as a miscellaneous receipt, as they do not belong to the purpose for which the appropriation was made.

Jan. 22, 1908.

Expenses Recovered for Maintaining Rejected Immigrants—Disposition of.—Moneys recovered on a judgment for expenses incurred by the Government in maintaining rejected immigrants are literally moneys "collected on a debt due the United States," and should be deposited with the Treasurer, or an assistant treasurer of the United States, or a national-bank depository, to the credit of the Treasurer of the United States.

(To Clk. U. S. Cts., Md.) Nov. 27, 1907.

Forfeited Recognizances—Collections—Disposition.—Money received on forfeited recognizances should be paid into the Treasury.

June 11, 1903.

Gold Coin—Certificates.—Mandatory upon Secretary of the Treasury to receive gold coin and issue gold certificates, unless gold reserve less than one hundred millions.

Aug. 5, 1899.

Individual Indian Allotment Funds are not public moneys, and the security given to the United States by national banks as depositories is not available as a guarantee of such funds and can not be made so except by act of Congress.

May 8, 1909.

Indorsement of Checks in Compromise Cases. *See* Secretary of the Treasury.

Moneys Withheld by Public Officer—Action to Recover.—Moneys which have escheated to the United States while in the custody of a public officer and which he refuses to deposit in the Treasury can only be reached (outside of the District of Columbia) by an action for recovery of the amount so withheld, and not through mandamus as an original proceeding.

(Brief.) Nov. 5, 1907.

Mutilated—Legal Tender.—No statute making mutilated notes a legal tender.

Oct. 6, 1898.

National-Bank Depositories—Special Accounts.—The security given by national banks for the deposit with them of public moneys is primarily liable for moneys deposited in the Secretary's special accounts.

July 26, 1887.

National Soldiers' Home Funds.—The pension, the store, and the posthumous funds can not on the facts be considered public money.

June 6, 1885.

June 19, 1885.

Paying in Advance.—The payment for a telegram is not a violation of section 3648, R. S., prohibiting the advance of public money in any case.

Sept. 29, 1893.

Same. *See also* Payments.

Paying Water Rent in Advance.—Water rent may be paid in advance.

Apr. 6, 1886.

Payment—To Contending Claimants. *See* Claims.

PUBLIC MONEYS—Continued.

Payment—Into the Treasury.—Moneys belonging to United States, except customs receipts, may be paid into the Treasury by deposit in national-bank depositories as well as paying into Treasury at Washington. Jan. 9, 1900.

Same—Same—By Receiving Officers.—In United States cases the whole amount collected, fees, costs, etc., is to be paid under section 3617, R. S., into the Treasury. (To Sladen.) Aug. 8, 1895.

(To Cranmer.) Jan. 25, 1896.

Pensions in Hands of Treasurers of Soldiers' Homes.—Money paid by the pension agents to treasurers of national homes for disabled volunteer soldiers as pensions for the inmates is not to be regarded as public money, and the Government is not responsible therefor. Oct. 6, 1885.

Receiver of. See Receiver of Public Moneys.

Redemption—Counting. See Moneys.

Redemption of Moneys at Subtreasuries—Transportation.—There is no legal objection to having mutilated currency counted, canceled, and split at the subtreasuries and forwarded by express or registered mail to the Treasurer.

(Brief.) Dec. 1, 1909.

Statements to the Treasury Department by depositories. See Accounts.

Transportation of Silver Dollars.—Law providing free transportation of silver dollars to any part of United States not applicable to Porto Rico. Apr. 19, 1900.

Trust Funds—Safe-keeping.—Moneys received in trust by agents of the Government for lands purchased from individual Indians are not "moneys of the United States" within the contemplation of section 3621, R. S., and need not be deposited in designated Government depositories. Jan. 4, 1908.

Unclaimed Moneys in Registry of Court.—Right of the Government to unclaimed moneys in the registry of a United States court. (Brief.) Nov. 11, 1907.

Same—Determined Cases—Duty of Judge.—Section 996, R. S., as amended February 19, 1897 (29 Stat., 578), does not mean that all moneys in the registry of a court unclaimed for 10 years or longer shall be deposited to the credit of the United States, but only to those a right to which on the part of some person accrued 10 years or longer ago, and proceedings inter partes by the United States is not required; the duty of the judge is ministerial, not judicial.

(To Clk. Cir. Ct., W. Ky.) Dec. 15, 1906.

(To Clk. Cts., Ind.) Dec. 17, 1906.

(To Clk. Cts., Colo.) Dec. 19, 1906.

(To Clk. Cts., N. N. Y.) Dec. 21, 1906.

Same—Disposition of.—Moneys deposited in the registry of a court by private parties to suits which apparently have been abandoned, and which deposits might be withdrawn by one of the parties, are subject to section 996, R. S., as amended (29 Stat., 578), and should be deposited in the Treasury 10 years after such abandonment could be determined.

(To U. S. Atty., N. N. Y.) Mar. 7, 1907.

Same—In Bankruptcy Cases.—Money deposited in 1885 by an assignee in bankruptcy as insufficient to pay a dividend would also come within said section. *Ib.*

Same—What are.—Unclaimed moneys in the registry of a court in contemplation of section 996, R. S., as amended (29 Stat., 578), are those which the court decreed to certain persons 10 years or longer ago and which have not been claimed, or which have been due to certain persons that length of time from the determination or abandonment of litigation, but a fund from which payments are still occasionally ordered by the court can not be said to be unclaimed.

(To Clk. Cir. Ct., S. Iowa.) Mar. 19, 1907.

Same—Refund by Treasury.—Such moneys after being covered into the Treasury can only be gotten out by act of Congress.

(To Elrod & McGann.) Jan. 30, 1909.

PUBLIC MONEYS—Continued.

Unclaimed Moneys in Registry of Court—Refund by Treasury—Suit.—The Court of Claims or Circuit Court of the United States would have jurisdiction of an action to recover such moneys, but it would require an act of Congress to pay any judgment recovered. (To Elrod & McGann.) Jan. 30, 1909.

Same—When Escheats.—The time a right accrues to anyone to withdraw money from the registry of a court is the commencement of the 10 years provided in section 996, R. S., as amended, after which, if such money has not been withdrawn, it should be deposited to the credit of the United States.

(To Dep. Clk. Cir. Ct., E. Tenn.) Nov. 30, 1907.

(To Judge, U. S. D. Ct., E. N. Y.) Dec. 6, 1907.

Same—When Escheat Law Commences to Run.—The time when a deposit has been made in the registry of a court, or when part payments have been made therefrom, does not determine when the said 10 years commence to run. Ib.

Same—Same.—In case of apparent abandonment of a suit the 10 years commence to run from the time such abandonment may be reasonably assumed. Ib.

Same—Proceedings to Turn into the Treasury.—No order to show cause or other proceeding is necessary before turning these moneys into the Treasury. Ib.

Same. See also Moneys.

United States Attorneys Receiving—Disposition.—United States attorneys may receive moneys on behalf of the United States, and pay the same into the registry of the court or a designated depository, according to whether the claim is or is not in court. (U. S. Atty., Idaho.) June 5, 1905.

See also Accounting; Designated Depositories; Evidence.

PUBLIC OFFICE.

Creating by Appropriation.—An office may be created by the fact that an appropriation has been made for it. July 30, 1910.

See also Public Officers and Employees.

PUBLIC OFFICERS AND EMPLOYEES.

"Absence"—Construction.—The word "absence" construed under section 178, R. S. Aug. 24, 1894.

Accounts—Certifying.—Naval officer must certify accounts to collector of customs as disbursing agent. May 12, 1886.

Acting as Agents in Claims Against the United States.—A collector of customs can not act as an agent prosecuting claims in the court of commissioners of Alabama claims. May 7, 1883.

Acting Deputy Auditor—Designation.—Clerk may be designated to perform duties of deputy auditor while latter is acting auditor. May 26, 1897.

Appointments and Bond—Misdescription in.—The sureties on the bond of an "acting assistant paymaster and clerk," "and clerk" being surplusage, are liable. (To U. S. Atty., Mass.) Nov. 27, 1880.

Appointment and Promotion in the Lighthouse Establishment. See Lighthouse Establishment.

Appointment—Bureau of Statistics.—Appointment of employees in.

July 10, 1885.

Same—By Custodians of Public Buildings.—A custodian in an emergency may appoint employees under him subject to after approval by the Secretary.

Apr. 4, 1889.

Same—Customs Inspectors. See Customs Inspectors.

Same—Deputy Assistant Treasurer.—The appointment of the deputy assistant treasurer is to be made by the President, not being otherwise directed.

Mar. 16, 1901.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Appointment—Deputy Surveyors of Customs.—There is no authority for the appointment of such deputies permanently, except custom, but Congress having seemingly sanctioned this and given them status, the act of February 6, 1907 (34 Stat., 880), vests their appointment in the Secretary of the Treasury.

Apr. 27, 1909.

Same—During Recess.—Where the term of an officer does not expire until March 4 of a short session of the Senate, the vacancy does not occur until the 5th, or during a recess.

May 9, 1895.

Same—Same—Or Adjournment.—Adjournment of Senate over Christmas holidays may be considered a recess, and President may appoint and commission officer accordingly.

Dec. 21, 1901.

Same—Expiration of Recess Appointments.

(Brief.) Mar. 11, 1909.

Same—How Made.—Unless ordained by Constitution itself, or positive legislation, appointments must be made by President.

June 9, 1897.

Same—Not Provided by Law.—Where the office was not provided by law until after the appointment, the act was retrospective and the irregularity cured.

(To U. S. Atty., Mass.) Nov. 27, 1880.

Same—Of an Alien.—An alien subject can not be appointed to any place requiring the oath of allegiance, section 1757, R. S.

May 15, 1889.

Same—Power to Make.—The power and authority of an executive to make appointments; officers *de jure*; *de facto*; *colore officii*; disbursing agents.

(Brief.) Dec. 20, 1905.

Same—Temporary in Supervising Architect's Office.—The power conferred on the Secretary by the act of March 3, 1891, to make temporary appointments in said office is permanent.

July 28, 1892.

Same—Under War Revenue Act—Civil-Service Rules.—Clerk and employees authorized by war-revenue act for International Revenue Bureau should be appointed under civil-service rules.

June 15, 1898.

Army and Navy Officers—Tenure of Office.—Officers in the Army or Navy, or cadets, do not hold their office by contract, but at the will of the sovereign power, and Congress may change their status at any time.

Apr. 26, 1905.

Army—Payment.—An officer in the Army can not receive pay when not mustered in.

Aug. 23, 1886.

Arrest—Criminal Charge.—A revenue-cutter officer is liable to State process in case of felony or crimes; *mala in se*.

July 15, 1895.

Artisan. See Plate Printer, this title.

Attachment of Salaries. See Attachment.

Attorneys and Agents.—There does not appear to be any statute prohibiting a collector of customs from practicing in the courts of admiralty.

(To Barnard.) Nov. 24, 1908.

Bequest—Carrying Out a Bequest for Benefit of Public Service.—The General Superintendent of the Life-Saving Service may accept or decline the trust where a bequest has been made to him in his official capacity "for the purchase of a circulating library for the life-saving men." If he accepts he may purchase books for one of the stations, preferably the one nearest the home of the testatrix, or if he declines, the beneficiaries may apply to the court to appoint a trustee.

(To Gen. Sup. L. S. Ser.) Nov. 21, 1907.

Bond.—A voluntary bond may be required of a deputy, in such penalty as may be deemed adequate to protect the public interests.

(To Dep. Comp. Cur.) June 13, 1908.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Bond—Of Employee of Subtreasury to Government—Guaranty Bond.—The validity of a bond taken by the United States from an employee of a subtreasury or other office the head of which is required to give bond, is questionable, but the Government may take a bond from a guarantor insuring the fidelity, etc., of such an employee or employees. Mar. 30, 1907.

Same. See also Bonds—Surety, Official.

Bureau Engraving and Printing, additional compensation for overtime may be allowed. Nov. 1, 1897.

Burial of Seaman—Expense. See Lighthouse Establishment.

Change of Name.—An officer whose name has been changed by decree of court need not be reappointed or take a new oath. Mar. 6, 1888.

Change of Title—New Office.—Where an appropriation is made for "an assistant in the laboratory" and a "helper" was dropped, a new position is created, and a new appointment will be necessary. July 14, 1885.

Chief Clerk and Captain of the Watch, Treasury Department.—The statutes do not prescribe to them any particular duties. The chief clerk may be delegated to supervise the captain of the watch. Mar. 19, 1910.

Civil-Service Act—Appointment without Examination.—A "principal clerk," at \$2,000 per annum, in the Office of the Supervising Architect may be appointed without examination. Mar. 8, 1886.

Clerk in Bureau Engraving and Printing—Extra Pay. See Salary and Compensation.

Collector of Customs. See Customs, Collector.

Compensation. See Salary and Compensation.

Compromising Debts Due by Them to the United States. See Compromise.

Oct. 8, 1881.

Contracting with Government.—Officers or employees not forbidden to contract with Government in matters separated from their offices. Mar. 15, 1901.

Same.—Government officers and employees may contract with the Government in matters unconnected with their employment. Apr. 15, 1905.

Court Costs Against.—As to court rendering judgment for costs against a Government officer in a Government suit. See Costs.

Custodian—Of Public Buildings.—There is no such officer known to the law as custodian of public buildings, but Congress now appropriates for assistant custodians and janitors. Dec. 5, 1884.

Same. See also Custodian; Customs, Collector.

Customs Employees.—Persons employed by special agents under authority of the Secretary of the Treasury for the detection and prevention of frauds upon the customs revenue are not officers of the Government. Apr. 29, 1885.

Decisions—Reviewing.—Right of executive officers to review actions of subordinates. (Brief.) Jan. 11, 1905.

Decisions of a Predecessor. See Executive Departments.

Defending.—The Government should defend its officers upon whose certificates, made in good faith, a Treasury clerk was committed to an insane asylum, and who has now brought suit against the officers referred to. May 1, 1906.

Defining Duties in Appropriation Acts.—The duties of an officer having been defined in an appropriation act creating the office, need not be repeated in making appropriations for the place thereafter. Dec. 20, 1910.

Definition.—The words "officers of the United States" in act of 1898, taking jurisdiction from circuit courts of suits against United States for salary or compensation, should receive a liberal construction.

(To Asst. A. G. Pradt.) July 11, 1903.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Delegation of Authority.—The Assistant Secretaries of the Treasury may, as "Assistant Secretary," sign letters, documents, papers, or do anything officially that the Secretary may lawfully do, when so authorized by the Secretary, but for convenience and expediency certain classes of letters and documents should be signed by the Secretary himself. When an assistant is "Acting Secretary," he may do, by virtue of section 177, R. S., whatever the Secretary may lawfully do.
June 18, 1909.

Same.—The Assistant Secretaries of the Treasury may, as "Assistant Secretary," sign letters, documents, papers, or do anything officially that the Secretary may lawfully do, when so authorized by the Secretary, but for convenience and expediency certain classes of letters and documents should be signed by the Secretary himself. When an assistant is "Acting Secretary," he may do, by virtue of section 177, R. S., whatever the Secretary may lawfully do.
June 18, 1909.

Apr. 23, 1910.

Same—To Approve Vouchers.—The authority to approve vouchers for expenditures by the Treasury Department may be delegated to the heads of bureaus instead of an Assistant Secretary.
June 18, 1909.

Same—To Assistant Secretaries—Power of "Acting Secretary."—Secretary may delegate performance of merely ministerial acts, but not those requiring judgment and discretion. Examples and exceptions, Acting Secretary may do all things Secretary may do.
Apr. 23, 1910.

Same—To Make Contracts.—Contracts made by the "General Supply Committee" instead of the Secretary of the Treasury are valid. The Secretary is a principal in such cases.
Apr. 25, 1910.

Departmental Rules and Regulations—Force and Effect of, in the Conduct of Officers and Clerks, and Performance of Business. (Brief.) May 21, 1909.

Deputy—Appointment and Duties.—Congress not otherwise providing, the appointment of an additional deputy comptroller of the currency must be made by the President; and such deputy has power to do every act his principal might do.
(To Dep. Comp. Cur.) June 13, 1908.

Same—Signing Checks.—Signature by deputy; pension checks can not be signed so.
Aug. 3, 1889.

Detail—Detail of Officer or Employee from One Department to Another.

(Brief.) May 4, 1909.

Disbursing Officers. See Disbursing Officers and Agents.

Diminishing and Increasing Clerkships.—No authority to divide salary of clerk of class 4 and appoint two at \$900 each.
Mar. 20, 1899.

Dismissal.—An assistant surgeon of the Public Health and Marine-Hospital Service, being appointed by the President, by and with the advice and consent of the Senate, for no specified time, may be summarily dismissed from office by the President without an examination of the charges against him.
Nov. 8, 1904.

Same.—As to power to dismiss an officer in the classified service without a hearing.
(Brief.) Dec. 12, 1905.

District of Columbia Employees Practising Law.—Clerks in the service of the District of Columbia may not practice before the executive departments.
Feb. 21, 1896.

Mar. 19, 1896.

Employee. See Plate Printer, this title.

Same—As Distinguished from "Officer."

(Brief.) Oct. 1, 1910.

Employment of Special Assistants to District Attorneys. See United States District Attorneys.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Ex-Office Receiver of Public Moneys to Give Bond. *See* Receiver of Public Moneys.

Furlough in Coast Survey.—The regulations presuppose an application for a furlough, and the chief of the survey can not furlough his assistant against his wishes. June 2, 1886.

Holding Office Under Foreign Government.—Officer of the United States can not hold office under foreign Government. Aug. 10, 1897.

Holding Over Term. *See* Term, this title.

Holding State Office.—There is no Federal statute which prohibits an officer of the United States from holding a State office, but it is inhibited, with certain exceptions, by Executive order. The laws of many States also provide that a United States officer shall be ineligible to hold a State office.

(Brief.) Apr. 30, 1906.

Holding Two Offices.—One person may hold the office of deputy collector of customs at \$400 and deputy collector of internal revenue at \$600. Feb. 1, 1887.

Same.—May hold two not incompatible positions.

Feb. 5, 1888.

Jan. 23, 1893.

Same.—Statutes in relation to holding two offices and extra pay.

(Brief.) July 2, 1906.

Same—Clerk of Court.—May hold two not incompatible positions—clerk of court and marine-hospital surgeon.

Jan. 16, 1894.

Same—Collector Customs and Revenue Cutter Lieutenant.—Collector of Customs and lieutenant in revenue marine are incompatible positions, and Lieut. Jarvis can not hold both.

Jan. 18, 1902.

Same—Collector of Customs and Stamp Deputy Collectors of Internal Revenue.—One person may hold these two positions if the duties of one does not interfere with the other.

Jan. 23, 1893.

Same—Deputy Collector of Customs and Deputy Clerk of a United States Court.

(Brief.) Jan. 29, 1909.

Same—Designating Internal-Revenue Officer as Harbor Master. Dec. 16, 1893.

Same—Hospital Service.—An acting assistant surgeon, United States Army, may be paid for duties in marine hospital, if such services were not a part of his regular work.

May 7, 1888.

Same—Lighthouse Keeper and Postmaster.—A lighthouse keeper may also hold the position of postmaster if the duties of one place does not interfere with the other.

Oct. 28, 1892.

Same—Sanitary Inspectors under Foreign Government.—Sanitary inspector Marine-Hospital Service is an officer of United States, and can not therefore hold office under foreign Government.

Aug. 10, 1897.

Same—Surgeon Marine-Hospital Service and City Physician.—A surgeon in the Marine-Hospital Service may hold the position of city physician.

Jan. 12, 1895.

Same—Surveyor of Customs.—On account of the drawback and other provisions of law a surveyor of customs can not also hold the office of deputy collector of internal revenue.

Apr. 5, 1888.

Same—United States Commissioner.—A customs officer can not hold office of United States commissioner.

June 15, 1897.

Same. *See also* Customs Laws.

Immunity from Discharge on Account of Testimony.—It is questionable whether the Director of the Mint can offer a clerk in the office of the assayer at Helena immunity from discharge provided he testifies at a hearing of charges against the assayer. The assayer has power to discharge such clerk without the approval of the director.

Aug. 26, 1885.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Injuries to Individuals—Liability.—As to liability of public officers and their bonds for injuries to individuals through neglect of duty, etc.

(Brief.) Mar. 6, 1905.

Injury to Artisans and Laborers.—The act of May 30, 1908 (35 Stat., 536), providing compensation for an injury to an artisan or laborer in any manufacturing establishment, etc., of the United States, contemplates an accidental injury, and not one occurring to the wrist of a plate printer by slow and imperceptible degrees.

Jan. 11, 1909.

Same.—An injury occurring by imperceptible degrees is not an "accident" within the meaning of act of May 30, 1908 (35 Stat., 536), and time of reporting such injury or condition of working material is not essential.

Mar. 24, 1909.

Injury to Person in a Post-Office Building.—The Government is not liable therefor from the negligence of its officers or condition of such building (188 U. S., 400), but otherwise as to an employee in a factory, arsenal, or navy yard of the United States (35 Stat., 556); and it is not believed that the custodian is liable.

Dec. 19, 1908.

Interest on Moneys Withheld by Public Officer.—A public officer who refuses to disburse or return to the Government when required to do so, moneys in his hands belonging to the Government, is chargeable with interest thereon.

(Brief.) Nov. 5, 1907.

Interest on Public Money in Hands of Persons Accountable. See Interest.

Interfering with Revenue-Cutter Officers. See Revenue-Cutter Service.

Jury Duty.—Customs officers in New York are not exempt from jury duty, unless the public interests would be materially impaired, to be determined by the court.

Sept. 23, 1887.

Same.—There is no Federal statute exempting such officers and employees from jury duty, except section 1871, R. S., as to artificers and workmen in armories and arsenals, and this probably does not apply to State courts, but the courts have always excused such officers and employees where their duties would prevent attendance, and some of the States by statute have exempted them from such service.

May 24, 1910.

Same—Officer and Pensioner.—A United States officer who is also a pensioner may serve as a county juror and receive pay.

Sept. 30, 1895.

Same—Revenue-Marine Officer.—A retired or resigned officer of the Revenue-Marine Service is not exempt from jury duty.

Feb. 14, 1896.

Same—Same.—A retired revenue-marine officer beyond the age of recall to that service would not be exempt from jury duty, unless the laws of the State in which he resides so provide.

May 22, 1906.

An officer of the United States in active service would not, probably, be liable for jury duty, especially if its performance would interfere with the discharge of his official obligations.

Ib.

Same. See Life-Saving Service; Lighthouse Establishment.

Laborer. See Plate Printer, this title.

Laborers, etc., in Appraiser's Office, Philadelphia. See Customs.

Leave of Absence. See Leave of Absence.

Liability for Acts.—Executive officers are not liable to individuals for acts done in the regular discharge of their official duties.

May 12, 1887.

Liability for Infringement.—Officers may be sued by patentees for unlawful use of inventions.

(To Goode.) Oct. 15, 1894.

Liability for Receiving Forged Checks.—If a collector received forged checks, both he and his bondsmen would be liable.

Dec. 15, 1910.

Liability for Subordinates.—Officers are not responsible for fraudulent acts of clerks, etc., if not negligent.

Apr. 28, 1895.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Liability for Subordinates.—A postmaster is liable for the embezzlement of his assistant.
(To U. S. Atty., Kans.) Nov. 23, 1895.

(To Arms.) Mar. 25, 1896.

Liability of Disbursing Officers and Banks Upon Checks Fraudulently Prepared and Indorsed by Subordinate Government Clerks. (Brief.) Feb. 15, 1908.

Mandamus.—A State court could not compel the Secretary of the Treasury to pay part of the salary of a revenue-cutter officer to his wife. July 29, 1891.

Same—Jurisdiction United States Courts.—The United States courts (except the courts of the District of Columbia) have no original jurisdiction of a proceeding to obtain mandamus. (Brief.) Nov. 5, 1907.

Same—Action to Recover Moneys Withheld by Public Officer.—It would therefore be necessary in the case of an officer who holds moneys which have escheated to the United States and which he refuses to deposit in the Treasury as required by law, to bring an action against him for the recovery of the amount of such moneys. Ib.

Ministerial Power.—Liability of an officer exercising a ministerial power under an unconstitutional statute. (Brief.) Nov. 4, 1907.

Municipal Assessment—Highway Labor.—A lighthouse keeper is not liable to assessment of highway labor. Jan. 21, 1893.

Aug. 17, 1894.

Same—Poll Tax.—A lighthouse keeper may be compelled to pay poll tax or work on the public roads in lieu thereof, but where such work would interfere with his duties he would probably be excused. Oct. 23, 1895.

Nov. 4, 1895.

Navigation Laws.—Should administer navigation laws according to laws of the United States. Apr. 6, 1887.

Neglect of Duty—Imposing Fines.—Executive officers of the Government can not decide that customs employees have been guilty of neglect of duty and collect statutory penalties from them by withholding compensation. Mar. 1, 1886.

Negligence—Causing Freight Expenses—Deduction from Salary.—Where a surveyor of customs has been negligent in receiving stationery from the Department, the extra charges should be deducted from his compensation. Nov. 2, 1910.

Same—Liability.—Where a pension agent gave a pensioner opportunity to fill in a check, the agent is liable to the Government for the amount wrongfully collected thereon. July 25, 1895.

Oath of Office—Bank Examiners.—National-bank examiners are officers of the United States and should take the oath of office prescribed by section 2, act of May 13, 1884. (To Comp. Cur.) Oct. 9, 1908.

Same—Foreign Duty.—An inspector of rags at a foreign port is an employee of the Government, whose compensation is to be paid by "the parties in interest," and not having been appointed to any office of honor or profit, is not required to take oath. See section 1756, R. S. Apr. 20, 1885.

Same. See also Oaths.

Oaths—Administering.—Any officer or clerk of any of the departments lawfully detailed to investigate frauds, etc., has authority to administer oaths to witnesses. (To Dr. Wyman.) Sept. 28, 1895.

Same.—As to customs employees. See Customs.

"Officer"—As Distinguished from "Employee." (Brief.) Oct. 1, 1910.

Same—Defined. Apr. 29, 1885.

Same—Same.—A person who is empowered by law to perform the duties of an officer is an officer. June 19, 1885.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

"Officer"—Clerk and Auditor in Customs Surveyor's Office—Compensation.—Clerk and auditor in office of surveyor at New York is an "officer of the Government," and not entitled to compensation as acting surveyor. Apr. 5, 1894.

"Officers of the Government"—Defining. Apr. 5, 1894.
Aug. 10, 1897.

"Officer of the United States"—Chief Engineer of a Public Building.—The chief engineer of a public building is an officer of the United States and if a deserter from the Army or Navy is ineligible to hold such office under section 1906.

Dec. 26, 1903.

Outside Service—Relation to Executive Departments.—A transfer of administration from one bureau to another in the executive department would not necessarily affect the duties of officers outside of seat of government. July 27, 1900.

Owing or Interested in Vessels.—A deputy collector of customs is prohibited, by section 2638, R. S., from owning or having any interest in tugs or other vessels.

Dec. 11, 1909.

Patents Used by, Without Authority.—The formaldehyde patents are valid and officers of the Marine-Hospital Service would be liable for their unauthorized use.

Apr. 9, 1901.

Payment of Salary Upon Power of Attorney. *See* Salary and Compensation.

Pay of Inspectors of Customs while suspended. *See* Customs Law, Inspectors.

Pension Examining Surgeons—Status.—Pension examining surgeons are not United States officials and as such entitled to rooms in public buildings.

May 17, 1897.

Plate Printer in the Bureau of Engraving and Printing is an employee in the classified civil service of the United States and an "artisan or laborer" within the meaning of the act of May 30, 1908 (35 Stat., 536), providing compensation for injury to such persons.

Jan. 11, 1909.

Power of—Acting Auditor.—In case of the death, resignation, or sickness, etc., of a head of a bureau the deputy or assistant is the head thereof.

(To U. S. Atty., Iowa.) Sept. 27, 1881.

Same—Of Assistant Secretaries of the Treasury. (Brief.) Dec. 19, 1908.

Same—Of the Secretary of the Treasury or other officer to remit judgment. *See* Judgments.

Same—Of the Secretary to Delegate Authority.—The Secretary of the Treasury may direct an assistant secretary to convene a Revenue-Cutter Service court.

May 10, 1910.

Same—To Discharge.—The power of an assayer to discharge clerks in his office is analogous to the power of the President to remove his appointees.

Aug. 26, 1885.

Practicing Law.—A deputy collector and inspector of customs and other public officers may practice law, where official duties will permit.

Apr. 19, 1887.

Promotions—Examination.—Clerk of \$1,000 class may be promoted to \$1,200 without department examination.

Aug. 24, 1886.

Same—In Classified Service. *See* Civil Service.

Punishment under the Laws of the United States of the Murderers of a Federal Officer. (Brief.) Nov. 12, 1907.

Qualifications—Disqualification of a Deputy Comptroller of the Currency through Wife's Ownership of National-Bank Stock. (Brief.) July 21, 1908.

Qualifying after Recess of Senate.—Not having fully qualified under recess appointment when Senate confirmed for term, may still qualify and enter upon duties under former and receive pay.

Dec. 19, 1898.

Receiving Money—Liability.—Liability should be on assistant treasurer, whose clerks receipted for package of money sent by collector of customs, but afterwards found short.

Feb. 21, 1903.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Removal.—The discontinuance of a customs port effects the removal of the officers there. Dec. 21, 1897.

Same—In Assay Offices.—Such removals may be made with the approval of the Director of the Mint. Jan. 12, 1887.

Same—Notice.—Officers of customs having no definite term of office may be removed by notifying them that their successors had been appointed, either in writing or verbally, and requesting them to turn their books over to their successors. Oct. 24, 1885.
Oct. 27, 1885.

Same—Presidential.—Officers appointed by the President with the consent of the Senate for no certain term, except naval and military officers in time of peace, may be removed by the President at his pleasure, and Marine-Hospital surgeons whose services are no longer needed may be thus dismissed.

(Brief.) Dec. 12, 1905.

Same—Without Filling Place.—The Secretary of the Treasury having the appointing power may remove an inspector of hulls and leave the place unfilled.

Dec. 21, 1885.

Requests for Opinions.—Questions of construction of the Constitution, in cases pending in the department, are to be, and questions of law may be, submitted to the Attorney General; questions of law, and of mixed law and fact, whether cases pending or not, may be submitted to Solicitor of the Treasury, and "advance decisions" on questions involving disbursement of public moneys may be requested of Comptroller of the Treasury. Opinions of Solicitor of Internal Revenue or bureau law clerks should not be requested by the Secretary.

May 21, 1909.

Salary—Between Probationary Term and Appointment.—Employees in classified service are entitled to pay between end of probationary term and permanent appointment.

June 8, 1886.

Same—Garnishment.—Employees' salaries can not be attached by process of garnishment.

July 20, 1886.

Same. See Salary and Compensation.

Service—Excess.—As to accepting service in excess of that authorized by law. See Appropriation; Supplies and Services.

Signing by Clerk.—The clerk authorized by act June 30, 1890, to sign the name of the pension agent to checks should sign his own name. Nov. 4, 1890.

Soldiers to Displace Watchmen.—Where Congress provides watchmen the Secretary of War can not displace them by soldiers. Apr. 6, 1910.

State Process—Amenability to.—Government employees are subject to State process although the Government may thereby be deprived for the time of their services. July 20, 1886.

Same—Same.—Public officers are not liable to State process account of poll tax, offense being *mala prohibita*; otherwise if *mala in se*. June 14, 1895.

Same—Same.—Employees of Government are subject to State process.

July 20, 1886.

July 15, 1895.

Status After Successor Appointed.—The resignation of the Superintendent of the Coast and Geodetic Survey after his successor had been appointed had no legal effect and he is not entitled to salary after such appointment. Aug. 31, 1885.

Stoppage of Salary to pay debt due the United States. See Salary and Compensation.

Subordinate—Review of Statutory Acts of Subordinate Officer.—The general rule of law is that the act of a subordinate officer in the departments is not subject to review by the head of the department if the act is one which the subordinate is by statute directed to perform. Oct. 14, 1907.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Suit on Bond of Employee to Assistant Treasurer.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action. (Brief.) Jan. 26, 1907.

Same.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States. Ib.

Same.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government. Mar. 30, 1907.

Suspension from Duty—Status.—An inspector of customs who has been suspended from duty pending investigations of charges against him, can not be paid for such time. Nov. 7, 1885.

Suspension without Pay.—Of customs, can not be suspended without pay, except inspectors. Sept. 2, 1889.

Term—Holding Over.—Collector of customs can not hold over term.

Sept. 5, 1890.

Same—Same—Assistant Treasurer.—The term of an assistant treasurer being four years his bond would not be liable after his term. Apr. 11, 1890.

Same—Same—Same—Liability of Bond.—The question whether the act of 1895 (26 Stat., 805) authorizes an officer to hold over his term until a successor is appointed, and if he does whether his bond would be liable, is doubtful.

June 1, 1897.

Same—Same—Collector of Customs.—There being no authority for a collector to hold over until the appointment of his successor, he can not do so. Apr. 6, 1886.

Treasurer of the United States, Deputy Assistant.—Powers of.

(To Treasurer.) Mar. 16, 1901.

Two Salaries for Same Office. See Salary and Compensation. Mar. 7, 1881.

Unauthorized Acts—Liability of Government.—The United States is not liable for the unauthorized acts of its officers and agents. Aug. 14, 1894.

Nov. 19, 1896.

July 20, 1899.

Use of Inventions of, by the Government. See Patents. June 1, 1910.

Vacancy, Temporarily Filling.—Limitation of period during which a vacancy may be temporarily filled by designation of assistant or other departmental officer. (Brief.) Mar. 30, 1907.

Same—Temporary Designation.—Limitation of period during which a vacancy may be temporarily filled by designation of assistant or other departmental officer. (Brief.) Mar. 30, 1907.

Same—Through Appointment of Successor.—So far as an incumbent is concerned an office becomes vacant upon the appointment of his successor, and his resignation thereafter has no legal effect. Aug. 31, 1885.

Same—When Occurs.—Where an incumbent lawfully holds his office until his successor qualifies, there is no vacancy in the office. (Brief.) Apr. 14, 1905.

As to when a vacancy occurs in an office. Ib.

Witnesses—Fees.—Entitled to fees when witness against the Government.

June 9, 1897.

Same—Same.—Not entitled to fees when witness for the Government.

Dec. 27, 1898.

Same—Same.—Not entitled to fees when witness for the Government, and if so paid then should be deducted from his salary. Jan. 3, 1899.

Same—Same. See also Witnesses.

PUBLIC OFFICERS AND EMPLOYEES—Continued.

Witnesses—Private Suits.—Should be permitted to give information and testimony in private controversy if Government's interests not affected. Feb. 6, 1900.

Same—Responding to a Subpoena.—A Government officer is bound to appear as a witness in answer to a subpoena, unless excused, but can not be compelled to testify or produce papers in relation to official matters.

(Comp. Cur.) Oct. 20, 1908.

Same—Right to Require a Head of a Department to Testify or Produce Official Papers.

(Brief.) Jan. 8, 1908.

Same—Responding to a Subpoena.—A Government officer is not compelled to obey an order of the court, either in a criminal or civil case, to produce papers, when, in his opinion, it would not be compatible with the public interest to produce them.

Mar. 23, 1908.

Same—When Excused. There should be no disposition on the part of the Government to avoid having its employees attend court as witnesses, if they can by any possibility be spared, but it will not do to have a life-saving station abandoned for this purpose even for an hour, and the matter should be taken up with the court.

(U. S. Atty., E. N. C.) Apr. 24, 1906.

Same—With Papers.—A Government officer can not be compelled to testify on subpoena duces tecum, if prejudicial to public interests.

(To Comp. Currency.) Feb. 21, 1902.

Sept. 19, 1889.

PUBLIC PROPERTY.

Attachment—Release.—Where the Government has filed stipulation according to sections 3753 and 3754 to avoid seizure or attachment by creditors of contractors, property should be released to the United States. Sept. 29, 1903.

Same—Same.—Secretary of the Treasury and Solicitor having exhausted their authority in preceding case without affecting release of a cruiser, it is now a matter for Secretary of the Navy and the Attorney General. Oct. 7, 1903.

Same—Same.—Sections 3753 and 3754, providing release to the United States of property, in which the United States has an interest, seized or attached by creditors, upon filing a stipulation, supercedes any State law in conflict therewith.

(To Atty., N. J.) Oct. 7, 1903.

Barge Office, New York.—Lease of, to Mr. Corbin.

Nov. 10, 1891.

Same.—Establishment of ferry.

Nov. 28, 1891.

Defacing or Injuring.—There is no Federal provision under which persons can be prosecuted for defacing or injuring public property, except the Capitol, but the State laws may be invoked. See section 5391, R. S.

Jan. 24, 1887.

Defective Sidewalk. See Public Buildings.

Easement in Lot—Grant by Government.—Privilege of laying sidewalk across Government lot would be an easement, and can only be allowed by Congress.

Dec. 16, 1899.

Encroachment on Private Property by Government.—Question of encroachment by Government on adjoining property might properly be submitted to court.

Jan. 30, 1899.

Liability of Public Property for Municipal Improvements. See Public Buildings; Taxation.

Libel and Attachment.—Public property is not subject to suit in rem when it would take property out of possession of United States.

June 5, 1897.

Lighthouse Property—Leasing Part of.—The Secretary of the Treasury can not lease a part of a lighthouse property, it not being "unoccupied and unproductive."

Jan. 6, 1886.

Municipal Assessments. See Public Buildings.

PUBLIC PROPERTY—Continued.

National Board of Health—Inventory and Disposition of Furniture.—Any such furniture, etc., should be inventoried and placed in temporary charge of an officer of the board. Sept. 3, 1886.

Nuisance on.—Cattle being a nuisance on quarantine station grounds may be abated if owner refuses. Feb. 18, 1897.

Occupancy without Compensation.—The Secretary of the Treasury may rent or lease the water front of the marine-hospital property at Cleveland, but can not give the use of it free. May 27, 1886.

Old Material—Sale or Transfer.—Old building material, Chicago, can not be transferred to Marine-Hospital Service unless of no value, but must be sold. Feb. 5, 1896.

Protection—Federal and State.—It is not advisable to ask the States to pass laws for the protection of Federal property, as Congress has enacted laws and may make further provision in relation to the matter. Apr. 7, 1886.

Removal of Furniture from public building to leased quarters by pension agent. Nov. 17, 1886.

Renting—Fountain.—There is no authority to rent a fountain on public property at Lincoln, Nebr. Jan. 23, 1892.

Repairs by Individual—Wharf at Sitka.—Where an individual would repair wharf and building at Sitka for a part of receipts, there is no authority to make such an agreement. Aug. 2, 1895.

Sale.—Property of the United States can not be sold except as provided by law. Aug. 2, 1883.

Same—Of Lighthouse Property. *See* Lighthouse Establishment.

Same—Of Old, Useless, and Abandoned Property of the Government. *See* Sale of Old Material.

Same—Or Loan by Officer—Granting License to Use.—Government officers have no power to sell, or dispose of, or even loan, public property without statutory authority. (Brief.) Jan. 3, 1905.

It is doubtful whether, in the absence of statutory authority, revocable licenses for the use of Government property can be granted in cases in which no benefits would accrue to the United States. Ib.

Sale, Care, Custody, and Use of.—The recognition by Congress of the sale of old material would seem to warrant the transfer by the Jamestown Tercentennial Commission, which has charge of all personal property purchased by it, of furniture no longer of any use to it, to the War and Navy Departments. Jan. 22, 1908.

Same.—There is no law which prohibits the sale or disposition of Government property, or its transfer from one department to another, but, except where otherwise provided, no valid title could be given in case of a sale, and under ordinary circumstances it would be considered maladministration to effect a transfer. The care, custody, and use of such property has been left to the discretion of the officers having charge thereof. Ib.

Same—Transfer of a Vessel.—The opinion of the Solicitor of January 24, 1900, that a vessel could not be so transferred, is not to be reconciled with former opinions unless a distinction is made between "loan" and "transfer" and a vessel and furniture. Ib.

Squatters.—Removal of, from reserved blocks of lands in the State of Washington. May 3, 1895.

Taking Property in which Government has an interest from receiver of failing contractor. *See* Liens; Vessels.

Taxation of by States. *See* Taxation.

PUBLIC PROPERTY—Continued.

Transfer—From One Department to Another.—A revenue steamer may be transferred to the Marine-Hospital Service. Jan. 10, 1890.

Same—From One Department to Another.—Transfer of vessel from Coast Survey to Lighthouse Establishment not authorized; may sell as old material.

Jan. 24, 1900.

Same—Of Coast and Geodetic Survey Property to National Museum. Oct. 27, 1887.

Use.—The Government may use its property to carry out object for which procured. May 9, 1899.

Waiving Property in a judgment in favor of the United States. *See* Judgments.

Wharf at Wilmington, N. C.—Defining rights of United States in wharf property. May 12, 1902.

See also Eminent Domain; Encroachment; Lands; Public Buildings; Public Grounds and Reservations; Vessels.

PUBLIC RECORDS. *See also* Paper.

When rendered wholly useless by fire they may be destroyed. June 20, 1894.

PUBLIC RESERVATIONS. *See* Public Grounds and Reservations.**PUBLIC WORK.**

Adding to an Appropriation.—An appropriation can not be added to from another fund to complete a public work. Sept. 15, 1891.

Lifeboats as.—A furnisher of materials to a contractor who has completed his contract for building lifeboats may be given a copy of the bond, as provided by act of August 13, 1894 (28 Stat., 278), in view of the fact that the Government's interest has terminated, the opinion of the State court that said act applies to such contracts, and applicants desire to test the question in the Federal court. Mar. 2, 1905.

What is a Public Work?

Oct. 19, 1896.

PUNCTUATION. *See* Congress.**PURCHASING AGENT OF THE POST OFFICE DEPARTMENT.**

Duties as to Purchasing Common Supplies. *See* Supplies and Services.

PURE FOOD LAW. *See* Adulteration; Tea.**QUANTUM MERUIT.** *See* Contracts.**QUARANTINE.**

Bill of Health—Grounds for Refusal to Give.—A consular officer would be justified in refusing a bill of health where proper time and facilities are not afforded him to inspect the passengers and disinfect their baggage at port of embarkation. Section 2, act of February 15, 1893. (Comp. Stats., 3313.) May 27, 1905.

Boarding Vessel Before, Inspection.—The Secretary may make more restrictive regulations than those now in force if he thinks the safety of the public health requires it. June 11, 1897.

Cattle.—State laws in conflict with acts of Congress are illegal (cattle in Arizona). Oct. 14, 1887.

Cattle Stations.—The establishment, removal, and endowment of such stations under section 2492, R. S., and the acts of August 7, 1882, and March 3, 1883, were under the control of the Secretary of the Treasury; under the act of July 7, 1884, the Secretary had general supervision of appropriation, and the appropriation act for the next fiscal year places the whole matter in charge of the Commissioner of Agriculture. May 27, 1885.

Same.—Abandoned cattle quarantine buildings should be sold as old material, under section 3618, R. S. May 27, 1885.

Contagious Diseases—Removal.—The Secretary of the Treasury can not make a regulation to remove a person with a contagious disease (leprosy) from the place of development to the State of his legal residence. Sept. 28, 1908.

QUARANTINE—Continued.

Contagious Diseases—Removal.—The Secretary of the Treasury may make a regulation permitting transportation for treatment of a leper from one State or Territory to another under proper supervision and with consent of authorities of the State of destination. The law is not construed, however, to permit such transportation through an intermediate State without its consent if laws or regulations thereof forbid.

June 16, 1909.

Same—Same.—The amended regulation providing that a person with a contagious or infectious disease may be carried through any State or Territory "with the necessary consent of the proper health authorities" may lawfully be promulgated in harmony with section 3, act of February 15, 1893 (27 Stat., 450).

June 22, 1909.

Customs Officers Boarding Quarantined Vessel.—The Federal statutes provide that the health laws of any State shall be observed by the customs officers, and it would be improper to board a quarantined vessel in defiance of State authority.

Aug. 19, 1886.

"Enter"—meaning.—The words "entering any port of the United States," as used in the quarantine act, does not mean the entry of a vessel at the custom-house.

Sept. 19, 1893.

Forcible Detention of Persons.—No authority to detain persons in quarantine, except as provided by State laws; attempt to escape not a felony and guard could not shoot.

Sept. 29, 1896.

Inspection of State by Federal Officers.—It is within the scope and intention of the Federal law to inspect, through the Marine-Hospital Service, the condition of State or local quarantines.

Apr. 24, 1893.

Interference by State.—State can not interfere with Federal authorities.

(Attys., E. and S. N. Y.) Nov. 24, 1899.

Laws United States Applicable.—Laws of United States are applicable to Hawaii.

June 24, 1903.

Maintenance.—It would be illegal without the authority of Congress to exact fees to maintain a national quarantine service.

Dec. 18, 1892.

Northern Boundary.—The quarantine laws apply to immigration from Canada, and such immigration may be suspended.

Oct. 4, 1893.

Penalty.—A penalty can not be imposed in case a launch goes alongside of a vessel awaiting inspection, or for violation of other rules; advises test case, however.

Dec. 19, 1898.

Apr. 21, 1899.

Power of Congress over—Regulations.—Congress having power over quarantine matters, the rules and regulations submitted are authorized by the act of February 15, 1893.

Sept. 25, 1894.

Power to Establish.—The Treasury Department has the right to maintain and enforce quarantine restraints at the entrance to Chesapeake Bay.

June 3, 1893.

Regulations—Amending.—The quarantine regulations may be amended to provide for the inspection at other times than between sunrise and sunset of vessels in distress, vessels conveying perishable fruit cargoes, and regular line vessels carrying passengers.

Apr. 23, 1906.

Same—Fumigation—Observation.—The proposed regulations requiring the fumigation of vessels and observation of passengers from infected yellow-fever ports appear to be lawful.

Aug. 11, 1910.

Remission of a Fine.—A fine incurred for not having bill of health may be remitted.

June 23, 1893.

QUARANTINE—Continued.

State Quarantine—Continuance and Transfer.—The quarantine act of June 9, 1906 (34 Stat., 299), does not supersede State quarantine laws, nor make necessary the discontinuance of State quarantine stations, but merely provides that the State may transfer when ready such stations to the United States on payment of reasonable compensation therefor.

The United States should not spend money in taking possession of such stations until it is shown that the officer leasing or selling had authority to act in behalf of the State. Nov. 14, 1906.

Stations—Abandonment.—Congress not having provided for the abandonment of quarantine stations established by its authority, the station at Cape Charles can not be so disposed of, but a full complement of officers need not be retained if the station can otherwise be kept ready for use should occasion require it.

(Brief.) Dec. 11, 1905.

Use of by State—Revocation of Permission.—Craney Island, Norfolk Harbor, having been transferred by the Navy Department to the Treasury Department for quarantine purposes, the latter department may revoke the permission given to the State and county authorities to use said island for pesthouse purposes.

Mar. 17, 1906.

Vehicles or Vessels Entering United States Contrary to Law.—The provision in the act of April 29, 1878 (20 Stat., 37), that no vessel or vehicle shall enter the United States contrary to the quarantine laws of any of the States, etc., has not been superseded by the act of February 15, 1893 (27 Stat., 449), so far as vehicles are concerned.

Aug. 25, 1905.

Yellow-Fever Stations.—Senate bill 4250 and H. R. bill 14316, Fifty-ninth Congress, first session, provide only for yellow-fever Federal quarantine stations and do not prohibit independent State or local quarantine stations.

Apr. 26, 1906.

See also Passengers; Public Health and Marine-Hospital Service.

QUI TAM ACTIONS. *See* Suits.

QUORUM.

What Constitutes.—A majority is required to constitute a quorum unless the law expressly directs that another or smaller number may make one. Nov. 21, 1910.

RAILROAD COMPANY.

Liability for loss of mail. *See* Postal Service.

See Common Carrier.

RATES.

Discrimination in Favor of the Government in Telephone Rates. *See* Discrimination in Rates.

REAL ESTATE. *See* Lands.

REAL PROPERTY. *See* Lands.

REBELLION.

Payment of persons engaged in.

June 16, 1886.

Regulations as to Payments to States.—The regulations excluding expenses of troops not actually employed in the service should not be changed in making settlements with the States.

July 21, 1886.

RECEIPT.

Substitution of a certificate for a receipt. *See* Accounts.

RECEIPTS. *See* Finance.

RECEIVER.

Receiving Payments and Giving Receipts. *See* Payments.

RECEIVER OF PUBLIC MONEYS.

Clerk and Ex Officio Receiver—Bond.—As the act of May 17, 1884, section 8, provides that the clerk of the land office provided for by said act shall be ex officio receiver of public moneys, he is required to give bond as receiver.

Oct. 21, 1885.

RECEIVERS. *See* Claims.

RECIPROCITY. *See* Customs; Reciprocity.

RECLAMATION SERVICE.

Certificates of Indebtedness to Carry on Work—Availability for Bank Circulation.

See National Banks.

RECOGNIZANCES.

Interest on judgments in forfeited recognizance cases. *See* Judgments; Interest.

See Bail; Judgments.

RECORDING OF VESSELS. *See* Customs; Recording of Vessels.

RECORDS.

Destruction of Useless.—When records have been rendered wholly useless by fire they may be completely destroyed. June 20, 1894.

To be Kept by Importers.—Importers of diamonds may be required to keep records for the use of the Government. Mar. 14, 1910.

As Evidence. *See* Evidence.

RECOVERY OF MONEY. *See* Debts; Judgment; Secretary of the Treasury.

REDEMPTION.

Cancellation and Transportation of Notes. *See* Moneys.

Fragments of Stolen Notes. *See* Moneys.

Mutilated Currency. *See* Moneys.

National Bank Notes—Unsigned.—Such notes after delivery to the bank or its agent would be obligations of the bank and redeemable by the Government.

(To Westermays.) Oct. 31, 1910.

Of Lands. *See* Lands.

REFUND.

Bail not Turned into Treasury.—Cash bail not covered into Treasury may be refunded to persons turning State's evidence. Mar. 22, 1894.

Direct Taxes.—A purchaser of lands sold on account of direct taxes who has been ejected in accordance with a State court decision may be refunded under section 3689, R. S., the amount paid. June 17, 1887.

Informer's Share Collected by Marshal—Payment by Marshal's Surety—Subrogation.—Where a marshal's surety paid the informer his share of a fine, and afterwards paid a judgment against the marshal which included the whole fine, he is subrogated to the informer's right, and such share should be refunded to him. Sept. 20, 1910.

Money Collected on Judgment.—After the penalty of a bail bond has been collected and paid into the Treasury there can be no refund. Jan. 29, 1895.

Oatmeal Sold as Opium. *See* Caveat Emptor.

On Cotton by Commissioner of Internal Revenue.—The allowance made by the commissioner can not be questioned by the accounting officers. Apr. 5, 1890.

Opium—Proceeds of.—In case supposed opium sold by collector of customs turned out to be oatmeal. Apr. 11, 1887.

Payments Under Mistake of Law.—Money voluntarily paid for mates' license not legally required, but money should not be refunded. Feb. 9, 1897.

Proceeds of Property of Spy.—A person convicted of a violation of the laws of war is entitled to the proceeds of property taken from him and turned into the Treasury after he had been pardoned, but it can not be done without an appropriation. Mar. 13, 1888.

REFUND—Continued.

Proceeds of Captured Property.—The proceeds of property taken from an enemy during the war and covered into the Treasury, can not be refunded, although the offender was afterwards pardoned; and it would not be proper to send the claim to the Court of Claims, or to recommend to Congress an appropriation to pay the claimant. Feb. 25, 1885.

Surety's Claim to Money Due Contractor.—Refund to surety out of amount withheld from contractor can not be made. May 17, 1900.

Surplus Sales on Account of Direct Taxes.—The statutes contemplate that refunds in such cases should be made to the person having the legal title. Dec. 10, 1885.

Tax on Interest Withheld from Stockholders.—A refund of internal-revenue taxes upon interest on railroad bonds withheld by company from the stockholders should be to the latter. Feb. 11, 1889.

Tonnage Tax.—Where the collection of tonnage tax on vessels from certain ports was to be suspended upon proclamation of the President, such tax collected prior to that time, but after the act of Congress relating to the matter, can not be refunded. Apr. 4, 1885.

REGISTER OF THE TREASURY.

Certification by, of Indian Accounts.—The accounts in question would seem to come within the cognizance as to certification of the Register. (To 2d Comp.) Dec. 30, 1881.

Certificate of Assistant Register to Transcripts.—There is no authority for an assistant register to certify transcripts. (To 2d Comp.) Dec. 30, 1881.

Counting Redeemed Money. *See* Moneys.

Duties.—Memorandum relating to the duties of the Register of the Treasury.

(Brief.) Jan. 8, 1910.

REGISTER OF WILLS.

Defense of, by United States.—District of Columbia: As United States is interested in collection of fees, United States attorney should defend.

(To Atty., D. C.) June 8, 1901.

REGISTRATION.

Land Title.—As to reregistration where county has been divided.

(To Norvell.) Nov. 22, 1895.

REGISTRY OF A VESSEL. *See* Vessel.**REGISTRY OF COURT.**

Refund of Court Moneys. *See* Moneys.

REGULATIONS.

Force and Effect of Departmental Rules and Regulations.

(Brief.) May 21, 1909.

See also Executive Departments.

REIMBURSEMENT.

Evicted Purchasers at Tax Sale. *See* Taxation.

See Indemnity.

RELATION.

Public Land Entries.—The equitable title acquired by an entryman of public lands upon payment of the purchase price relates back to the time of the making of the entry application, and the Government can not recover for timber cut by a licensee of the entryman between the periods named. Contra in the case of unsurveyed lands, which, when surveyed, would fall to a railroad under a land grant. Oct. 21, 1905.

RELATIONSHIP.

Consanguinity and Affinity Defined.

June 22, 1893.

RELEASE.

As to Effect of Release of One of Several Codebtors. See *Compromise*.

REMISSION.

Admission of Liability.—Petitioner must admit that liability was incurred.

(To U. S. Atty., Mass.) Dec. 3, 1895.

After Costs Are Paid.—The costs of condemnation and sale of a vessel must be paid; if there is nothing left there can be no remission. June 18, 1885.

Contagious Disease Penalty.—The Secretary of the Treasury has power to remit or mitigate the penalty for introducing contagious diseases. Feb. 19, 1880.

Copartner's Fraud—Effect.—In matter of remission, fraud of one partner affects the firm. Nov. 19, 1895.

Customs Laws. See *Customs Laws, Remission*.

Fines—Bill of Health.—A fine incurred by a master of a vessel for not having a bill of health may be remitted under section 5294, R. S. June 23, 1893.

Same—Internal Revenue.—No authority for remission of sentence (fine) in internal-revenue case. (To U. S. Atty., M. Ala.) Oct. 16, 1895.

Same—Introducing Liquors into a Territory.—The Secretary of the Treasury has no power to remit under sections 5292-5293, R. S., a fine imposed under section 2139, R. S., for introducing liquors into the Indian Territory, the offense not arising under any law imposing duties or taxes. Apr. 1, 1908.

Same—Passenger Act—Power of Secretary of the Treasury.—The Secretary of the Treasury has power under section 5292, R. S., to remit a fine incurred under the passenger act of 1882 (22 Stat., 186). Feb. 12, 1886.

Same—Peonage Laws.—A fine imposed for a violation of the peonage laws of the United States can not be compromised or remitted by the Secretary of the Treasury. (To U. S. Atty., E. Ark.) Nov. 15, 1906.

Same—Quarantine Law. July 27, 1893.

Fines, Penalties, and Forfeitures in Customs Cases after Judgment.—The Secretary of the Treasury may remit in such cases after as well as before judgment.

May 15, 1885.

Same—Power of President to Remit or Mitigate. (Brief.) Mar. 8, 1909.

Forfeited Recognizance.—Secretary of the Treasury has no power to remit in such a case. The court may under section 1020, R. S.

(To U. S. Atty., W. Mich.) Sept. 28, 1880.

Same.—The President has no power, except in the District of Columbia, to remit the forfeiture of a recognizance. (To Atty. Gen.) Sept. 1, 1909.

Forfeitures—After Property Sold.—The Secretary of the Treasury has authority to remit a forfeiture after the property has been sold, and to surrender the proceeds. Sept. 4, 1888.

Same—And Debts.—The power of the President to pardon offenses, crimes, or misdemeanors does not include the right to remit forfeitures, or debts, outside of the District of Columbia. (To U. S. Atty., W. Va.) Dec. 23, 1908.

Same—Power of the Secretary of the Treasury.—The Secretary of the Treasury has no power to remit forfeitures, except in "revenue" cases. Aug. 26, 1907.

Same—Proceedings after Commencement.—Under a liberal construction of section 838, R. S., and the practice of the department, the Secretary of the Treasury may settle a forfeiture case after proceedings commenced on the ground that public justice does not require prosecution. Nov. 17, 1908.

Same—Vessel.—Section 5294, R. S., giving the Secretary of the Treasury the power to remit any forfeiture "provided for in laws relating to vessels," does not include forfeiture of a vessel for a violation of the revenue laws. (Sec. 3450, R. S.) May 4, 1904.

Same—Vessel Bringing Chinese.—The Secretary of the Treasury has no authority to remit the forfeiture of a vessel for a violation of the act of May 6, 1882, as amended July 5, 1884, prohibiting Chinese immigration. Oct. 3, 1887.

REMISSION—Continued.

Fur-Seal Fishing Violations.—Secretary has power to remit or to discontinue proceedings against vessels for violations seal-fishing laws. Jan. 2, 1896.

In Favor of Mortgagee—Tobacco Machinery.—Where such machinery which was mortgaged was sold for violation of internal-revenue law, there is no authority to remit in favor of the mortgagee. Jan. 31, 1889.

Informers' Share—Steamboat Passenger Act.—The Secretary of the Treasury has power to remit the penalties incurred by a steamboat, after the informer has brought suit, but before trial. Nov. 27, 1885.

Interest on Judgment.—Interest on judgment can not be remitted; is part of judgment. May 29, 1903.

Internal Revenue. See Internal Revenue.

Judgments—Internal-Revenue Taxes.—The Commissioner of Internal Revenue may exercise a power similar to that possessed by the Secretary of the Treasury in customs cases, and remit taxes after judgment, and direct the district attorney to dispose of the judgment accordingly. May 15, 1885.

Same—Forfeited Recognize.—A judgment on a forfeited recognize can not be remitted, but may be compromised under section 3469, R. S.

(To Fagan.) Jan. 10, 1896.

Same. See also Judgments.

Liquidated Damages in Contract.—"Liquidated damages" imposed under a contract on account of delay in finishing lighthouse may be remitted by Secretary. Jan. 22, 1898.

Money Collected on Judgment.—After the penalty of a bail bond has been collected and paid into the Treasury, there can be no remission. Jan. 29, 1895.

Pardon—Effect of.—The effect of a pardon by the President as a remission of a penalty or forfeiture. (Brief.) Apr. 26, 1905.

Penalties—Alien Contract Labor Law.—The Secretary of the Treasury can not remit such penalties. Mar. 1, 1889.

Same—Same.—Such penalties may be compromise, but can not be remitted.

June 11, 1889.

Same—Same.—Such a penalty not coming within sections 5292-3-4, R. S., can not be remitted. Nov. 18, 1893.

Same—Same.—Secretary has no power to remit penalty incurred by master vessel for failing to detain excluded immigrants. Aug. 17, 1900.

Same—Conditions.—Remission of penalty may be coupled with such conditions as the Secretary may impose. Sept. 14, 1895.

Same—Contract—Bond.—A penalty for not completing contract may be remitted in whole or in part by the Secretary. Mar. 16, 1891.

Feb. 5, 1894.

Sept. 23, 1895.

Same—Same.—There is no statute that would empower the Secretary of the Treasury to remit any part of the damages fixed by the parties to the contract.

Nov. 14, 1910.

Same—Failure to Deliver Mail—Jurisdiction.—Petition for remission penalty for failure to deliver letters on board vessel before making entry should be disposed of by Auditor and Postmaster General. Dec. 24, 1896.

Same—Fidelity Bonds.—There is no authority to remit the penalties of Indian trader's bonds. Apr. 4, 1895.

Same—For Harbor Violations by Vessels.—The Secretary of the Treasury has power to remit penalties for such violations. Dec. 5, 1888.

Same—Immigration Laws.—Money paid to a collector for failure to manifest immigrants is a "penalty" and can not be remitted; is not a deposit; definition of fine and penalty. Feb. 4, 1901.

REMISSION—Continued.

Penalties—National Bank Returns.—Penalty incurred by national bank in failing to make returns under internal-revenue laws (sec 3176) may be remitted.

Jan. 28, 1901.

Same—Passenger Act.—Secretary has power to remit for violation passenger act 1882.

Sept. 23, 1889.

Same—Same.—Penalty for carrying unlawful number of passengers on steamboat.

Sept. 14, 1894.

Oct. 27, 1900.

Same—Relating to Merchant Seamen.—Where the collector of customs "improperly" imposed a penalty for a violation of the provisions of title 53, R. S., the Secretary may refund it by authority of section 26, act June 26, 1884 (23 Stat., 59.)

Nov. 18, 1885.

Same—Steamboat Laws.—The Secretary can not discontinue a proceeding for penalty of section 4437, R. S.

Jan. 31, 1881.

Petitioner Must Admit that Liability was Incurred. (To Hoar.)

Dec. 3, 1895.

Remissions and Compromises by the Secretary of the Treasury.

(Brief.) Mar. 10, 1905.

Review of the Law and the opinions of the Attorneys General on the subjects of remission and compromise.

May 7, 1895.

Tonnage Tax.—The tonnage tax imposed as a penalty by section 4219, R. S., for employing a foreign mate may be remitted by the Secretary of the Treasury.

Mar. 9, 1887.

Vessels—Failure to Report Seaworthiness.—A fine for such failure may be remitted under section 13 of the act of June 20, 1874 (18 Stat., 125).

Mar. 16, 1886.

Same.—Violations by steam vessels.

Sept. 26, 1889.

Violation in re Commerce.—The penalty for failure of a Canadian vessel to obtain a special permit to land excursionists in the United States is a subject remission and not of compromise.

Apr. 19, 1887.

While Suit Pending.—May be granted while suit pending.

Jan. 28, 1886.

See also Fines, Penalties, and Forfeitures.

REMIT.

"Remit" and "Remission," Defined.

(Brief.) Oct. 3, 1907.

REMOVAL.

Buildings.—Removal by tenant of buildings erected by him on Government land.

May 6, 1889.

Furniture in Pension Agent's Office.—Removal of, from Government building to leased quarters.

Nov. 17, 1886.

Of Officers and Employees. *See* Public Officers and Employees.

REMOVAL FROM OFFICE. *See* Public Officers and Employees.

RENT.

As to Collection of Rent by Lessor from the Government in an action of forcible detainer. *See* Suits.

RENTAL. *See* Public Buildings.

RENTED BUILDINGS. *See* Appropriations.

REPAIRS.

To Leased Building. *See* Public Buildings.

To Rented Building. *See* Landlord and Tenant; Public Buildings.

REPLEVIN.

Sale of Property Pending Trial.—There is no authority outside of the court to order sale of attached property pending trial.

(To U. S. Atty. Colo.) Mar. 1, 1882.

Sale of Replevined Logs. *See* Sale.

REPORTS.

Auditor for Navy to Secretary of the Treasury.—The auditor should continue to make to the Secretary an annual detailed report of receipts and expenditures on account of the naval service. Mar. 1, 1910.

Same.—Upon a new and fuller statement of facts it is concluded that the auditor for the Navy Department is not required to render the account of receipts and expenditures and the report to the Secretary of the Treasury mentioned in section 283, R. S. July 7, 1910.

Necessity for Reports to and by the Solicitor of the Treasury.

(To Atty. Gen.) Jan. 7, 1909.

District Attorneys' Reports. See also Solicitor of the Treasury; United States Attorney.

RES JUDICATA.

As applicable to decisions of a head of a Department. See Executive Department.

RESOLUTIONS OF CONGRESS.

Force of Concurrent Resolutions. (Brief.) Feb. 1, 1908.

RETURNS OFFICE OF INTERIOR DEPARTMENT.

Abolishment of.—No inconvenience would result to Treasury Department if "Returns Office" should be abolished as proposed. Feb. 25, 1910.

REVENUE-CUTTER SERVICE.

Assistant Secretary Convening Court.—The Secretary may direct an assistant secretary to convene a Revenue-Cutter Service court. May 10, 1910.

Award to Lowest Bidder.—The general rule that contracts should be let to the lowest responsible bidder applies to contracts under section 3709, R. S., for boiler, etc., for a revenue steamer, and request of individuals or charges without proofs against a bidder would not warrant a departure from this rule.

Sept. 25, 1885.

Bids and Bidders to Furnish Supplies.—Section 3722, R. S., in relation to bids and bidders to furnish supplies to the Navy, has no application to the Revenue-Cutter Service. Nov. 12, 1908.

"Captain of Engineers" has now been provided for by law. June 9, 1897.

Charges Against Engineer Paul.—Engineer Paul's case; charges sustained. Feb. 10, 1900.

Chief of Bureau.—Officers can not act as chief of bureau. Jan. 3, 1894.

Claim by Contractor for Extra Pay.—Where specifications do not in express terms provide for new beams, but prescribe "that the hull in all its parts is to be made complete in every particular," no extra pay can be allowed.

Nov. 16, 1881.

Commutation of Quarters.—There is nothing in the law upon which an officer can claim as a right any sum for commutation of quarters. Jan. 3, 1882.

Compensation of Incapacitated Retired Officers.—It was not the intention of Congress to allow incapacitated officers on permanent waiting orders anything more than the one-half active pay provided by section 2753, R. S. Apr. 19, 1896.

Construction of Contract.—A contract for repairs and alterations which provided for the thorough reparation of "all old work, wood and iron" remaining after the removal and repairs of all wood or iron work, included "surrounding work" connected with the repairs. Nov. 16, 1885.

Desertion from Service.—There is no statute against desertion from the Revenue-Cutter Service. Jan. 29, 1898.

Destroying Menaces to Navigation.—Fishing nets on the high seas dangerous to navigation may be destroyed by revenue cutters, although not "derelicts."

Apr. 16, 1910.

Detail of Officer.—Officer can not be detailed as instructor on State training ship. Such officer is a "civil officer." Nov. 4, 1902.

REVENUE-CUTTER SERVICE—Continued.

Disposition of Anchor Found.—An anchor found by the officers of a revenue cutter in New York Harbor may be sold for account of the Government and compensation allowed finders. Feb. 21, 1896.

Disposition of Effects of Drowned Seaman.—The effects of a drowned revenue-cutter seaman who had no known relatives may be sold and proceeds applied to funeral expenses. Dec. 6, 1895.

Duties Relative Transportation of Passengers and Merchandise.—The supervision of the duties under title 52, chapter 2, of the Revised Statutes, "Transportation of passengers and merchandise," having been transferred to the Secretary of Commerce and Labor, the Secretary of the Treasury has no authority to direct the officers of the Revenue-Cutter Service to perform any duty thereunder. Sections 4467, 4496, and 4497, R. S. July 18, 1904.

Enlisted Men—Sentence and Discharge.—The Secretary of the Treasury may disapprove of the sentence of a Revenue-Cutter Service court and discharge the offender from the service. May 1, 1909.

Harbor Master.—A revenue-cutter officer may be designated as harbor master at the port of Chicago. Dec. 16, 1893.

Interfering with Officers.—Anyone interfering with or obstructing officers on duty is subject to imprisonment. Oct. 18, 1899.

Intercepting Vessel—Ownership in Dispute.—There is no authority for officers of a revenue cutter to take forcible possession of a steamer for a person claiming ownership, but which is disputed. Dec. 30, 1890.

Jury Duty.—A retired revenue-marine officer beyond the age of recall to that service would not be exempt from jury duty unless the laws of the State in which he resides so provide. May 22, 1906.

An officer of the United States in active service would not, probably, be liable for jury duty, especially if its performance would interfere with the discharge of his official obligations. Ib.

Leave of Absence without Pay. See Leave of Absence.

Lieut. Hasson's Case.—Findings of board approved; Hasson should be dismissed. Feb. 13, 1899.

Oath to Pay Vouchers—Payment.—There being no appropriation to pay oaths to pay vouchers of such officers, they can not be reimbursed. Apr. 11, 1888.

Offenses—Jurisdiction.—It would not be practicable to give United States commissioners jurisdiction of offenses not classed as "petty;" the right of appeal in such cases does not satisfy the Constitution; can not find cases specified which may be tried without a jury; other suggestions relative proposed law.

(To Nelson.) Mar. 10, 1904.

Officers and Crews as Salvors. See Salvage.

Offices.—The office or position of "engineer in chief" in the Revenue-Cutter Service is recognized by existing law, although not included in the enumeration of commissioned officers in the act of April 12, 1902. (32 Stat., 100.)

Apr. 15, 1905.

The office of "captain of engineers" in the Revenue-Cutter Service must be filled by some one who has held the office of "engineer in chief;" and when there is a list containing more than one of the latter a vacancy in the former office must be filled by the promotion of the senior on such list if otherwise qualified. Ib.

Same—Pay—Rations—Retirement.—The act of April 12, 1902, has repealed sections 2753, 2755, 1492, R. S., and act of March 2, 1895; provisions of new act.

Apr. 19, 1902.

Payment of Salaries in Advance.—The salaries of officers and crew of a revenue cutter going on a four months' cruise can not be paid in advance; suggests appointment of a special disbursing agent. Dec. 3, 1897.

REVENUE-CUTTER SERVICE—Continued.

Preserving the Peace.—It is not within the scope of the duties of the service to assist in keeping the peace, but where the trouble is extensive, and the city authorities request such assistance, the captain may be allowed to use his discretion. July 7, 1894.

Punishment of Cadet.—The Secretary of the Treasury having power to summarily dismiss a cadet for certain causes may instead prescribe a less punishment in such cases, notwithstanding the fact that Congress also provided for trials by a "Revenue-Cutter Service court." (Brief.) Nov. 2, 1907.

Punishment of Seamen.—The seamen in the Revenue-Cutter Service are not governed by the naval or merchant-marine laws, and can not be punished for desertion, except by loss of pay. Aug. 17, 1887.

Repairs to Revenue Cutters. May 17, 1894.

Reporting Violations of Steamboat-Inspection and other Laws.—It is the duty of revenue-cutter officers to assist the customs officers, and report to them violations of the steamboat-inspection and other laws with which they have to do. Sept. 24, 1895.

Revenue-Cutter Service Court Proceedings—Member of the Court as a Witness.—There does not appear to be any law or rule prohibiting a complainant and witnesses from acting as a member of such court. Apr. 29, 1909.

Sale of Old Vessel—Advanced Bid.—After the rejection of all bids, should one be advanced it may be accepted. May 28, 1895.

Tenure of Office of Cadets.—Cadets in the Revenue-Cutter Service do not hold office by contract, but at the will of the sovereign power, and their term of service after entrance may be lengthened by Congress. Apr. 26, 1905.

Transfer from One Place to Another.—Launch authorized by Congress for use at or in vicinity Astoria, Oreg., may be transferred elsewhere, if advisable. Apr. 24, 1903.

Uniforms—Forfeited Wages Applicable to Payment for.—Forfeited wages of deserters may be applied to the payment of their uniforms, clothing, etc. Dec. 22, 1894.

Use of Revenue Cutters to Prevent Stealing in Harbors.—The stealing of coal from barges in and about the port of New York, not being "upon the high seas" or in some place "under the exclusive jurisdiction of the United States," is not punishable under the laws of the United States, and the revenue cutters can not be used to prevent it. July 18, 1907.

Same.—Even if the offense in question were cognizable by the Federal courts, revenue cutters could not be so used, as the law provides that they shall be employed for specially defined purposes, not including the one in question. *Ib.*

Vessel Building—Lien.—The Government should take possession of unfinished vessel and pay lien. Oct. 11, 1894.

See also Seamen; Vessels.

REVENUE LAWS.

Construction of Doubtful.—In case of difficulty as to the true construction of revenue laws, the Secretary of the Treasury must decide, and his decision is conclusive and binding upon all officers of the customs. Apr. 22, 1885.

Definition of. (To U. S. Atty., S. N. Y.) Sept. 3, 1880.

Postal Laws are not Revenue Laws. (To U. S. Atty., S. N. Y.) Sept. 3, 1880.

Sections 3116 to 3125, E. S., are "laws relating to the revenue." Aug. 31, 1885.

REVIEW.

As to Right of Executive Officers to Review Acts of predecessors and subordinates.

See Executive Department.

REVISED STATUTES. *See Construction of Constitution and Statutes, page 429.*

REVOCABLE LICENSE. *See* Public Buildings; Public Grounds and Reservations; Immigration; Public Health and Marine-Hospital Service.

REWARD.

Counterfeiting—Detection of.—For detecting counterfeiting, may be paid.

(To Clapton.) Aug. 14, 1895.

Mail Robbers—Killed—Witness.—Where reward was offered the arrest and conviction of two mail robbers, and one was killed and the other used as a witness against other, the reward should be paid. May 29, 1894.

RICHMOND, VA.

Post Office Building Appropriations. *See* Public Buildings.

RIGHT OF WAY.

Citing Grants by Congress.

July 25, 1899.

Improving—Appropriation.—The United States may expend money in improving a right of way, and the prohibition in relation to public-building sites does not apply. (Brief.) Mar. 29, 1905.

Over Government Property.—The city of New Orleans may grant the right of way over the space in front of the marine hospital called the batture. June 24, 1892.

Same.—Secretary can not give, to railroad company over marine-hospital grounds at New Orleans; function of Congress. July 15, 1899.

Same.—The Secretary of the Treasury can not grant a right of way for street and railroad purposes over the batture in front of the marine hospital at New Orleans without statutory authority. *Quære:* Could he do so, or could the city construct a levee across such property, if the public safety required it? (Brief.) Jan. 3, 1905.

Under Public Building. *See* Public Buildings.

Over Public Grounds. *See* Public Grounds and Reservations.

See also Encroachment.

RIPARIAN RIGHTS.

Lines.—The space which a riparian proprietor is entitled to occupy for the purpose of wharfing out to navigable water is that lying within side lines drawn at right angles with the thread of the stream and intersecting the boundary lines of the land at ordinary-high-water mark. Dec. 1, 1904.

Lines on and Title to Beds of Great Lakes.—The rights of a proprietor of a part of the shores of the Great Lakes end with low-water mark, except that he has the right to build docks, etc., out into the waters to accommodate vessels employed thereon.

The title to the beds of the Great Lakes is in the States.

July 7, 1904.

Mooring of Vessel Unlawfully—Nuisance.—The mooring of a vessel in a navigable river, and using it as a storehouse, is a public nuisance.

(Atty., E. La.) June 20, 1904.

Same.—The mooring of vessels in a navigable river an unreasonable length of time in front of Government property would probably constitute a violation of city harbor regulations only. June 20, 1904.

See also Navigable Waters.

ROCK CREEK PARK, BOARD OF CONTROL.

As an Office.—The board of control, Rock Creek Park, is not an "office" of the United States within section 3614 providing for employment and bond of disbursing agent. Aug. 8, 1903.

ROLLS.

Private Revenue Stamps. *See* Internal Revenue.

RULES AND REGULATIONS.

Force and Effect of Departmental Rules and Regulations. (Brief.) May 21, 1909.

SAFE DEPOSIT. *See* Trust Companies.

SALARY AND COMPENSATION.

Accepting Less than Statutory.—An agreement by an officer to accept less salary than that fixed by law is not authorized. Oct. 19, 1886.

Advance Payments to Revenue—Cutter Officers and Crew.—Can not be paid in advance; revenue cutter going on four months' cruise; suggests appointment of special disbursing agent. Dec. 3, 1897.

Allowance in collector's account for additional sums paid to weigher's laborers. *See* Accounting. Feb. 9, 1886.

Appointment During Recess of the Senate.—Where the term of an officer does not expire until March 4 of a short session, the vacancy does not occur during the session, and section 1761, R. S., does not apply and his predecessor is entitled to salary. May 9, 1895.

Architects.—The act of March 4, 1909, section 11 (35 Stat., 1068), by which the Secretary of the Treasury is "authorized and empowered" to employ a special architect and to compensate him according to a certain schedule, is not mandatory, and a different compensation may be agreed upon. Nov. 17, 1909.

Army Officer Not Mustered In.—Where claimant held a commission as captain, but was not mustered in and on account of ill health could not join his regiment, he is not entitled to pay, and his claim can not be referred to the Court of Claims. Aug. 23, 1886.

Bureau Engraving and Printing—Extra Compensation.—Extra compensation to such employees may be allowed for overtime. Nov. 1, 1897.

Same—Extra Time.—Under the practice and liberal construction of the statute certain employees in the bureau may be paid for overtime. July 8, 1892.

Same—Increase of Salary. Aug. 5, 1890.

Same—Overtime—Compensation.—Extra compensation to employees for overtime may be allowed. Nov. 1, 1897.

Civil Officer in Military Service.—Collector of customs mustered into military service would not be liable to compensation as collector, and fees could not be reserved for him by deputy. May 3, 1898.

Clerk in Bureau Engraving and Printing—Extra Time.—There is no authority to pay a clerk in the Bureau of Engraving and Printing extra compensation for overtime. July 29, 1891.

Clerk of Supreme Court of the United States—Fees. Oct. 25, 1897.
Feb. 3, 1899.

Collectors for Acting as Shipping Commissioners. *See* Customs Laws, Collectors.

Customs Inspectors. *See* Customs Laws.

Disbursing Moneys. *See* Disbursing Officers and Agents.

During Unauthorized Absence.—Can not be allowed during unauthorized absence from duty. Jan. 22, 1896.

Extra Compensation—Army Officer and Secretary National Board of Health.—An Army officer who is a member of said board may be appointed secretary thereof, but the act creating the board and sections 1763-1765, R. S., prohibit any compensation for duties as secretary. Sept. 8, 1882.

Same—Special Agent or Mint Employee, and Deputy Marshal.—The law does not authorize the payment of persons in the mint or customs service for services as deputy United States marshals. Dec. 18, 1882.

Extra Duties.—Additional compensation can not be paid consular officers for performing duty of customs inspector. Mar. 2, 1898.

Garnishment.—Employees salaries can not be attached by process of garnishment. July 20, 1886.

Holidays.—For work on. Feb. 10, 1887.
Dec. 28, 1887.

SALARY AND COMPENSATION—Continued.

- Holidays—Pay for.**—The joint resolution of January 6, 1885 (23 Stat., 516), gives certain employees pay for holidays, and not extra pay therefor. Dec. 5, 1885.
- Immigrant Inspector—Night Work Extra.**—Extra compensation may be paid immigrant inspector by steamship companies for night work. May 22, 1894.
June 15, 1894.
Apr. 13, 1901.
- Informer's Compensation.**—An informer (customs) can not be paid out of forfeited bail, but may be under act suppressing counterfeiting and fraud. June 14, 1881.
- Informers—Payment.**—It is the duty of the court to direct the payment of moieties to informers under section 4273, R. S., and the Secretary of the Treasury can not direct such payments in cases where fines have been paid into the Treasury. July 23, 1883.
- Leave of Absence Without Pay.**—An officer in the Revenue-Marine Service would be entitled to pay while on leave, but for his agreement that such absence should be without pay. Feb. 10, 1882.
- Mint Employees** can not be paid for services as deputy United States Marshals. Dec. 18, 1882.
- Of an Officer after His Successor's Appointment.**—The superintendent of the Coast and Geodetic Survey is not entitled to salary after his successor was appointed, although he did not resign until later. Aug. 31, 1885.
- Officers Holding Two Positions.**—May be paid officer holding two compatible positions, but otherwise if incompatible. Feb. 1, 1887.
Apr. 5, 1888.
Oct. 28, 1892.
Jan. 23, 1893.
Jan. 16, 1894.
Jan. 12, 1895.
Jan. 18, 1902.
- Same.**—An acting assistant surgeon United States Army, may be paid for performing duties for the Marine-Hospital Service, if such service was not a part of his regular work. May, 7, 1888.
- Same.**—Treasury officer may be paid for work connected with World's Fair. Aug. 11, 1891.
- Same—Extra Pay.**—Statutes in relation to holding two offices and extra pay. (Brief.) July 2, 1906.
- Same.** See also Public Officers and Employees.
- Officer Suspended from Duty.**—Where an officer has not been suspended during an investigation of charges against him, but his salary has been withheld, there is no question but he is entitled to such salary. Jan. 28, 1905.
- Payment of Less than Statute Prescribes.**—Where a statute fixes the compensation of an officer, the appointing power has no authority to reduce it. Apr. 24, 1890.
- Payment upon Power of Attorney.**—The salary of a Government employee may be paid to a person holding a power of attorney from the creditor employee. Nov. 24, 1888.
- Payment without Administration.**—A payment without administration of \$5.25 may be made to the mother of a laborer on a public building. Nov. 11, 1886.
- Pending Permanent Appointment.**—An employee in the classified customs service is entitled to compensation between the end of his probationary term and absolute appointment. June 8, 1886.
- Probationary Term.**—Employees in the classified service are entitled to pay between the end of probationary term and permanent appointment. June 8, 1886.

SALARY AND COMPENSATION—Continued.

Specific and Lump Appropriation.—For employees Bureau Engraving and Printing. *See* Appropriations.

Same.—Where act of Congress appropriates specifically for salaries aggregating \$142,000, but provides "in all * * * not exceeding \$135,000," Secretary has discretion to fix salaries or number of employees, and may cover surplus into Treasury. Sept. 23, 1897.

Stoppage—Application to—Debt.—Pay of postal route agent may be withheld and applied on judgment in favor of the Government under section 1766, R. S. July 11, 1881.

Same—Same.—The pay of a principal may be stopped by force of section 1766, R. S., and the act of 1875 (18 Stat., 481), but not that of a surety. "General right" to set off—discussed. Oct. 12, 1881.

Nov. 15, 1881.

Nov. 28, 1881.

Dec. 1, 1881.

Same—Same.—The salary of a customs examiner may be stopped on account of debt incurred while lieutenant in the Army. Suggestions as to settlement.

May 8, 1886.

Same—Same—Army Officers.—There is no authority to withhold the salary of an Army officer to liquidate his debt as a surety. Aug. 8, 1888.

Same—Same.—The pay of a Government clerk can not be withheld under section 1766, R. S., to pay his debt as a surety, and it is probable on account of the narrow application of this section that the act of March 3, 1875, was passed.

June 16, 1894.

Same—Same.—The salary of a Government officer can not be withheld under section 1766, R. S., and applied to a debt due the United States, but if a "claim duly allowed" applies to salary it may be withheld under the act of March 3, 1875.

Dec. 15, 1894.

Same—Same.—The salary of a postmaster may be applied under the act of March 3, 1875 (18 Stat., 481), to his indebtedness as a surety; and the Government has the right of set-off independently of any statute. Aug. 1, 1895.

Same—Same.—The act of 1875 does not require the whole of an officer's salary to be applied to a debt, but part may be stopped. Aug. 1, 1895.

Same—Same.—Under the act of March 3, 1875, the salary of a clerk in a pension office may be applied on his debt to the Government as defaulting mail contractor. Jan. 27, 1896.

Same—Same.—Although the statute does not authorize withholding part of a clerk's salary to apply on a debt due, yet as a practical business arrangement it is warranted. Jan. 27, 1896.

Same—Same.—The salary of a Federal judge can not be withheld in order to apply it on his debt as a surety. (To Aud. P. O.) Apr. 3, 1896.

Same—Same.—Under section 1766, R. S., the salary of an interpreter who is indebted as surety can not be applied to his debt, but the act of March 3, 1875, is more comprehensive. (To Atty. Gen.) June 13, 1896.

Same—Same.—The salary of a Government employee is not a "claim duly allowed" under the act of 1875 (18 Stat., 491), and can not be withheld to apply on a debt due the Government. (To Aud. P. O.) Apr. 28, 1898.

Same—Same.—The salary of a clerk in a pension agency should be stopped until a claim of the Government against him is liquidated. Section 1766, R. S., and the act of March 3, 1875 (18 Stat., 481). (The Attorney General holds that section 1766, R. S., does not apply to such clerk. 26 Op. Atty. Gen., 77.) (To Sec. Interior.) Aug. 8, 1906.

SALARY AND COMPENSATION—Continued.

Stoppage—Application to.—The salary of a pension agency clerk can not be stopped under the act of March 3, 1875 (18 Stat., 481), as the word "claim" in that section refers to demands against the Government which go through an accounting. (To Sec. Interior.) Aug. 30, 1906.

It is also doubtful whether section 1766, R. S., would warrant the stoppage of such a clerk's salary, as it seems to apply to persons with whom the Government has accounts composed of pecuniary items on both sides. (The Attorney General in 26 Op. A. G., 77, holds that said section does not apply to the salary of such clerk. Ib.

But the United States has the same right of set-off as other creditors, independently of said statutes. Ib.

Same.—Of salary. *See also* Set-off.

Sunday Work should be paid for, if a necessity. Feb. 10, 1887.

Suspension of Pay.—The pay of a salaried officer or clerk can not be deducted while on leave of absence, provided such leave is within the time allowed by law. (To Dir. Mint.) July 28, 1885.

Two Salaries for Same Office.—Where an officer retained possession of the office after his successor's appointment, as he claims with the latter's consent, he is entitled to the salary. (To 2d Comp.) Mar. 7, 1881.

United States Attorneys.—The payment of 2 per cent under section 825, R. S., is lawful. (To Sherman.) Mar. 8, 1880.

While Actually Employed.—Where a per diem employee is allowed to hold himself in good faith in readiness to perform the services required he is entitled to compensation. (To Atty. Gen.) Apr. 4, 1908.

While Imprisoned.—The salary of an inspector of customs should be paid him while he is in prison on account of an official act. July 16, 1887.

While Sick—Per Diem Employee.—If a per diem inspector of customs remains "assigned to duty" he may be paid while temporarily sick. Jan. 13, 1888.

Withholding an Account of Debt—Member of Congress.—The salary of a Member of Congress who is indebted to the United States as a surety for a defaulting postmaster can not be withheld. June 21, 1888.

As to Customs Officers and Employees. *See* Customs Laws.

See also Public Officers and Employees.

SALE.

By one Bureau to Another.—One bureau in the Navy Department can not sell material to another and charge and credit the price to the appropriations applicable to each. Mar. 23, 1882.

Fraud by Bidders—Canceling.—The Government may annul a sale of unclaimed tin where the bidders combined to keep the price down. June 26, 1894.

Replevined Logs.—The Solicitor of the Treasury can not sell logs replevined by the Government. (To U. S. Atty., E. Ark.) Mar. 15, 1881.

Public Property. *See* Public Property. Aug. 2, 1883.

SALE OF OLD MATERIAL.

Advanced Bid After Rejection.—Sale of revenue steamer; all bids in response to advertisement being below limit, one afterwards raised may be accepted.

Authority for. (To Johnson.) May, 28, 1895.

By one Bureau to Another for nominal consideration. Oct. 11, 1893.

Disposition of Proceeds. Jan. 24, 1900.

Aug. 22, 1889.

SALE OF OLD MATERIAL—Continued.

In Different Branches of Government.—The fact that Congress has specifically authorized the sale of old and condemned property in some branches of the Government is not conclusive of the right to otherwise sell like material in other branches in accordance with a long-continued practice, under authority implied from sections 3618 and 3672, R. S., and where such sales were afterwards reported to Congress. (Brief.) Dec. 8, 1905.

Manner—Proceeds.—The Secretary has authority to sell in such manner and at such times and places as he deems advisable any unserviceable article of furniture or miscellaneous property, but the net proceeds must be covered into the Treasury. Mar. 30, 1887.

Private or Public Sale.—Point Barrow refuge station, Alaska, if abandoned, may be sold at private sale, as old material. Feb. 12, 1896.

Reappraisal.—Secretary may direct reappraisal as often as it may be necessary in order to sell old customhouse property. June 5, 1895.

Sale or Transfer.—Material of old United States building, Chicago, must be sold, unless of no value, when it may be turned over to Marine-Hospital Service. Feb. 5, 1896.

Sand on batture, New Orleans. July 19, 1893.

Transfer from One Bureau to Another.—One bureau in the Navy Department can not sell its material to another and change the appropriations accordingly. Mar. 23, 1882.

Unserviceable Furniture, Etc.—The Secretary may sell in any way deemed advisable any unserviceable furniture or miscellaneous property, but the proceeds must be turned into the Treasury. Mar. 30, 1887.

Unused Customs Station.—Undestroyed part of unused customs boarding station may be sold at private sale. Apr. 19, 1910.

Vessels.—Sale of vessels of the Revenue-Marine and Coast Survey must be by public sale; old material may be disposed of at private sale. June 4, 1895.
Feb. 12, 1896.

SALMON FISHERIES.

Acts and Agent.—Salmon fishery legislation of 1899 has not since been changed; knows no objection to changing it in regard to agents. Feb. 16, 1900.

Agents to Protect.—Provision for appointment of agents by President for protection of salmon not repealed. Mar. 22, 1899.

Aliens Fishing.—Not unlawful for aliens to fish for salmon in Alaskan waters. May 7, 1900.

Regulations.—Salmon fishing; regulations; no authority to require license; movable traps illegal. Apr. 28, 1900

Reports by Packers—Inquiries Unauthorized.—Under the act of June 9, 1896, regulating the salmon fisheries of Alaska, it would be inquisitorial and unauthorized to require information as to the cost of tin and labor employed by salmon packers. Jan. 20, 1902.

Streams.—Aliens' property in. Nov. 28, 1892.

Traps—Permitted.—Salmon traps which do not extend more than two-thirds distance across certain streams not prohibited. Feb. 9, 1901.

Same—Removal.—Salmon fishing traps not expressly prohibited in a bay, but Secretary probably has, under general right to protect fish, authority to remove them. July 25, 1896.

Unauthorized Inquiries.—Under the act of June 9, 1896, regulating the salmon fisheries of Alaska, inquiry as to cost of tin and labor employed by salmon packers would be inquisitorial and unauthorized. Jan. 20, 1902.

SALMON FISHERIES—Continued.

Uniform Taxes.—Tax on salmon taken and canned in Alaska would be unconstitutional. Feb. 16, 1895.

See also Alaska; Fisheries.

SALVAGE.

Claim of Government.—The United States is entitled to reimbursement of amount expended in saving a vessel. June 12, 1889.

Government.—The Government is not entitled to be rewarded as a salvor.

Sept. 8, 1884.

Government and Officers.—Officers and employees in Marine-Hospital Service may receive compensation as salvors; also United States as owner of vessel used. May 22, 1895.

Life-Saving Crews.—Where members of a Life-Saving Service crew floated an abandoned vessel and took her into port, the question of salvage is one for the courts. Quare, as to policy of permitting such claims. Feb. 11, 1880.

Same.—A keeper and crew of a life-saving station may enter into a salvage agreement with the owner of a wrecked vessel and cargo after the wreck.

(To Gen. Sup. L. S. Ser.) Jan. 26, 1909.

Payment by the United States—Lien.—Property of the United States may be held liable for salvage, yet such lien can not be enforced, nor by a proceeding in rem when the property would have to be taken out of the possession of the Government. Nov. 21, 1885.

Payment of Claim by the Government.—A Government vessel rescued and turned over to the officers thereof can not be surrendered by them and there is no authority to pay the salvors. May 17, 1881.

Revenue-Cutter Officers and Crew.—Such officers and crew are entitled to salvage, it not being their official duty to aid vessels in distress from perils of the sea, but they are not entitled to as much as other salvors, as their vessels belong to and their time is paid for by the Government. Sept. 8, 1884.

United States Liable.—The United States should contribute to "general average." Feb. 15, 1896.

SALVORS.

Saving Property in Line of Duty.—Persons acting in the line of their duties are not entitled to claim salvage on property saved by them. Dec. 21, 1883.

SAVINGS BANKS. *See* Banks.**SCHEDULES OF SUPPLIES.** *See* Executive Departments; Supplies and Services.**SCRIP.**

Use of, as Money.—Town authorities may issue scrip if properly authorized, but if it is used as money it is subject to taxation. (To Herring.) Nov. 2, 1880.

See also Counterfeiting; Trade Checks.

SEAGOING.

Defined.—Seagoing is synonymous with "on the high seas" and vessels are subject to the provisions of the laws relative to water-tight cross bulkheads.

June 24, 1882.

SEAL FISHERIES. *See* Alaska; Fur-Seal Fisheries.**SEALS.**

Sixth Auditor's.—Whether change of legend is necessary. Oct. 6, 1894.

Notaries Public.—Official status of notaries in New York, where seals are not required, may be shown by certificate under seal of proper officer.

(To Register of the Treasury.) June 27, 1895.

SEALS—Continued.

United States—Counterfeiting.—There is no law forbidding the use of facsimiles of the coat of arms or great seal of the United States, but it would be highly improper to sanction the use of such. May 23, 1898.

Same—Reproduction.—An enlarged reproduction of the seal of the United States is not prohibited. Mar. 17, 1900.

See Bonds—Surety; Counterfeiting; Suretyship.

SEALSKINS.

Transshipment Within 4 Leagues of Coast. *See* Customs, Unlading; Fur-Seal Fisheries.

SEAMEN.

Administration on Estate of Deceased.—The personal estate of a deceased seaman domiciled upon a marine-hospital reservation is not within the jurisdiction of a local court and there is no Federal statute prescribing the disposition of the effects of such a person, but under the regulations and practice they are given to the nearest relative or disposed of by Congress. Sections 4538 R. S., et seq. provide as to seamen who die at sea. July 3, 1905.

Bank Deposits of Unknown—Disposition.—Deposits represented by a bank book found on an unknown seaman by a marine-hospital surgeon should be delivered to the proper customs officer. Nov. 13, 1891.

Burial of. *See* Lighthouse Establishment.

Destitute—Bringing Home.—Destitute, should be brought to United States notwithstanding perishable cargo. July 15, 1889.

Disposition of Effects of Drowned Revenue-Cutter Seaman.—The effects of a drowned revenue-cutter seaman who had no known relatives may be sold and proceeds applied to funeral expenses. Dec. 6, 1895.

Employed by Mississippi River Commissioner. *See* Public Health and Marine-Hospital Service.

Entitled to Benefit of Hospital. *See* Public Health and Marine-Hospital Service.

Estate of Deceased—Administration.—The local courts have jurisdiction over the estate of a deceased seaman who died at the general hospital at Hoquiam, Wash., which seaman was not domiciled and did not die on any reservation jurisdiction over which had been ceded to the United States. Jan. 26, 1906.

Fees of Shipping Commissioner for reshipment of seamen. Feb. 16, 1887.

Offenses Against—Posting Names of Offenders.—Circular giving name of convicted offenders against statute for the protection of seamen may be posted without being considered libelous. Mar. 12, 1896.

Penalty for False Claims Against.—The penalty for making a false claim to obtain an allotment of a seaman's wages in the case of an alleged relative does not apply in the case of a creditor. Sept. 11, 1895.

Promotion.—A seaman in the Lighthouse Service is not in the line of promotion, and the appointment of such a person as assistant keeper must be considered an original appointment. Jan. 4, 1887.

Punishment.—Seamen on revenue cutters are not subject to punishment. Aug. 17, 1887.

Revenue-Cutter Service. *See* Revenue-Cutter Service.

Wrecked—Subsistence—Liability of Vessel Owner.—There is no liability on the part of the owner of a wrecked vessel for the subsistence of the crew which a revenue cutter received and kept. May 27, 1886.

SEA OTTER.

Hunting in Alaskan and Bering Sea waters. *See* Alaska.

SEARCH.

Smuggled Goods. *See* Customs.

SECOND AUDITOR.

Bound by Comptroller's Decision.—Should not question Second Comptroller's decision relative to proper payee in claim against United States.

Dec. 17, 1886.

SECOND COMPTROLLER.

Power Over Payments.—Right to decide proper payee of claim against United States.

Dec. 17, 1886.

SECRETARY OF COMMERCE AND LABOR.

Customs Matters—Control of.—Treasury forms numbered 472, 474, 475, and 909 of the general catalogue and 434 of the New York catalogue relate to customs matters, and should not be placed under the supervision of the Department of Commerce and Labor.

July 30, 1904.

Navigation Matters—Control of.—Further legislation specifically declaring that certain matters under the supervision of the Treasury Department at the time of the creation of the Department of Commerce and Labor are now deemed under the control of the Bureau of Navigation in the latter department is not required.

July 30, 1904.

Steam Vessels—Supervision.—The supervision of the enforcement of title 52, chapter 2, of the Revised Statutes in relation to steam vessels has been transferred to the Secretary of Commerce and Labor.

July 13, 1904.

SECRETARY OF LEGATION.

Certifying to Invoices. See Customs, Fees.

SECRETARY OF THE TREASURY.

Alabama Claims—Duties—Trustee.—The Secretary of the Treasury is made a disbursing officer for said fund and is not a trustee; and an Assistant Secretary may do whatever the Secretary may do in the matter.

Mar. 14, 1887.

May 12, 1887.

Appeal to, from Decision of a Subordinate.—No appeal lies to the Secretary of the Treasury from a decision of the Commissioner of Internal Revenue in a matter which he is specifically charged by statute with the duty of deciding, ruling, or acting upon.

Oct. 14, 1907.

Appeal to, from the Accounting Officers.—The right of appeal from the accounting officers, as well as from other subordinates, lies to the Secretary.

Jan. 23, 1882.

Appointment of a Claims Collector.—Can not appoint person to collect money paid on judgment of Court of Claims which afterwards annulled. Matter for Attorney General.

Jan. 19, 1899.

Approving Bonds.—Approval of bonds may be post dated.

Jan. 3, 1903.

Borrow Money.—Under section 32, act of June 13, 1898 (30 Stat., 466), the Secretary of the Treasury may borrow on certificates of deposit not exceeding \$100,000,000 to meet public expenditures, and under the act of June 28, 1902 (32 Stat., 484), may borrow on bonds \$45,368,020, the balance of the appropriation for the Isthmian Canal.

July 15, 1909.

Chesapeake and Delaware Canal—Representing Government.—The Chesapeake & Delaware Canal Co., not being a canal "owned, operated, or maintained by the United States," within the meaning of the act of August 18, 1894, section 4 (28 Stat., 362), it is incumbent on the Secretary of the Treasury to represent the interests of the United States in said canal, and not the Secretary of War.

Jan. 30, 1906.

Claims Appealed to Congress.—The Secretary should not act upon a claim after it has been appealed to Congress.

Sept. 7, 1892.

Common Carrier—Bonding.—The Secretary of the Treasury may bond the Pacific Coast Steamship Co. as a common carrier.

Apr. 13, 1887.

SECRETARY OF THE TREASURY—Continued.

Consideration of Claim Disposed of by Court.—The Secretary of the Treasury should not entertain a claim after it has been disposed of by the Court of Claims. June 16, 1886.

Control Over Bells Donated to Customhouse, Boston.—Bill should be amended to give Secretary control as suggested. Apr. 1, 1910.

Contract to Recovery Money.—Can not contract for recovery of moneys paid by Government under misapprehension of existing contract; Attorney General may appoint. Oct. 12, 1900.

Court of Claims—Referring Claims to. May 4, 1887.

Customs Revenue Laws. See Revenue Laws.

Delegation of Authority to Sign Treasury Letters and Papers.

(Brief.) Mar. 18, 1910.

Designate a Custodian of a Quarantine Warehouse.—Under the power conferred on him to superintend the collection of the revenue, the Secretary of the Treasury can put an officer in charge of a quarantine warehouse. July 20, 1883.

Designate Public Depositories.—Has no authority to designate United States depositories for duties, taxes, etc., collected in Cuba and Porto Rico, such not being United States funds, but the Secretary of War has such power.

Feb. 28, 1899.

Disbar a Customhouse Broker.—There is no statute governing the matter, but the Secretary of the Treasury may decline to recognize such a broker if he considers it in the public interest. Dec. 29, 1882.

Discharge Enlisted Men in Revenue-Cutter Service.—The Secretary of the Treasury may disapprove of the sentence of a Revenue-Cutter Service court, and discharge the offender from the service. May 1, 1909.

Dismiss Suits.—The Secretary of the Treasury has no power to dismiss a suit on an account stated by the comptroller. (To Griffin.) Feb. 9, 1909.

Duties in Relation to Customs Matters.—The Secretary has jurisdiction over suits for fraud, and it was probably not intended to deprive him of all discretion under section 32 act of 1897. Dec. 6, 1897.

Duties Relative National Guard Armory. See National Guard Armory.

Empower Subordinate to Administer Oaths.—Can not empower a subordinate to administer an oath. June 28, 1895.

Endorsement of Checks in Compromise Cases.—The Secretary's name may be indorsed on such checks by the Chief of Division of Public Moneys.

Apr. 1, 1910.

Expenditure of Appropriation for Public Buildings.—The Secretary of the Treasury would not be justified in adopting a policy decreasing the cost of buildings authorized by Congress, in order to reduce expenses. Generally, however, the amount to be expended for a site is left to his discretion. May 1, 1909.

Forfeiting Bidder's Deposit.—Right of the Secretary of the Treasury to forfeit a bidder's deposit for failure to enter into contract. June 17, 1893.

Fur-seal Fisheries—Violations—Jurisdiction.—Has authority to discontinue proceedings against vessels, or remit after forfeiture for violations seal-fishery laws. June 2, 1896.

Gold Coin and Certificates.—Mandatory upon Secretary to receive gold coin and issue gold certificates, unless gold reserve less than one hundred millions.

Aug. 5, 1899.

Grant an Easement.—No power to grant license to make sidewalk on Government land. Dec. 16, 1899.

Granting License to Erect Private Building on Public Grounds.—The Secretary of the Treasury has power to grant license to erect building on Ellis Island.

June 4, 1896.

SECRETARY OF THE TREASURY—Continued.

Immigration—Power Over.—The Secretary of the Treasury has power to make rules and regulations and appoint officers to carry out the immigration act.

Apr. 27, 1889.

Instructing Collector of Customs.—The Secretary of the Treasury can not properly issue instructions to the collector to govern his decision as between disagreeing appraisers.

July 11, 1887.

Judgments, power to pay before expiration of time of appeal.

Jan. 18, 1890.

Lighthouse Matters—Direction—Salaries.—The Secretary of the Treasury has the direction of lighthouse matters generally, and the power to appoint keepers and adjust their salaries.

Oct. 2, 1885.

Mandamus.—A State court could not compel the Secretary to pay part of the salary of an officer in the Revenue-Cutter Service to his wife.

July 29, 1891.

Same—Injunctions, etc.—Amenability to.

Aug. 17, 1889.

Same—Same.—Amenability of the Secretary of the Treasury to mandamus to compel issuance of a pay warrant.

(Brief.) Apr. 4, 1905.

Modify Contracts.—Has power to modify contracts for privileges at Ellis Island.

Nov. 22, 1894.

Modified Contract of Sale Old Mint.—Power to modify contract with Mint Realty Co. for purchase old mint site, Philadelphia.

July 19, 1902.

Modifying Judgments of a Court.—The Secretary of the Treasury can not modify a judgment of the Court of Claims.

May 4, 1887.

Payment of Accounts—Withholding.—Power of the Secretary of the Treasury to withhold payment of balances certified by the accounting officers.

(Brief.) Apr. 4, 1905.

Public Buildings—Authority to Erect Public Building.—The Secretary of the Treasury has no authority to expend \$500 in the erection of a customs office.

June 21, 1886.

Quarantine Violations.—The Secretary may direct United States attorney to refrain from proceedings upon payment of fine (quarantine laws).

Oct. 20, 1894.

Reconsider Accounts.—Power to recall and reconsider accounts.

July 27, 1893.

Recovery of Confederate Property.—The Secretary has the right to contract for the recovery of confederate property (sec. 3755, R. S.)

Apr. 25, 1898.

Reject Proposals. See Proposals.

Releasing Judgment Lien.—The Secretary of the Treasury can not release a judgment lien which it is claimed is a cloud on the title to land of a person having a slightly different name from the judgment debtor.

Jan. 29, 1906.

Remit a Fine incurred under the passenger act. See Remission.

Remit a Judgment. See Judgments.

Remit—Power to. See Remission.

Remission—of Fines.—For violations of the passenger act of 1882, power over.

Feb. 12, 1886.

Same—Of Forfeiture—Power of Secretary.—The Secretary of the Treasury has no power to remit forfeitures, except in "revenue" cases.

Aug. 26, 1907.

Same—Penalties Alien Contract Labor Laws.—The Secretary of the Treasury has no power to remit penalty incurred by master of a vessel for failing to detain excluded immigrants.

Aug. 17, 1900.

Same—Power to Remit Penalty of a Bond.—There is no statute that would empower the Secretary to remit any part of the damages fixed in a contract, but the matter might be compromised.

Nov. 14, 1910.

Report of Receipts and Disbursements.—House resolution of 1791, requiring report receipts and disbursements, does not seem to be a law, and act 1842 has no application to it.

Feb. 12, 1894.

SECRETARY OF THE TREASURY—Continued.

Revenue-Cutter Cadets—Right to Punish and Dismiss.—The Secretary of the Treasury having power to summarily dismiss a revenue-cutter cadet for certain crimes, may instead prescribe a less punishment in such cases, notwithstanding the fact that Congress has also provided for trials by a "Revenue-Cutter Service court."
(Brief.) Nov. 2, 1907.

Revenue-Cutter Supervision.—The supervision of the duties under title 52, chap. 2, of the Revised Statutes, "Transportation of passengers and merchandise," having been transferred to the Secretary of Commerce and Labor, the Secretary of the Treasury has no authority to direct the officers of the Revenue-Cutter Service to perform any duty thereunder. Sections 4467, 4496, and 4497, R. S.
July 18, 1904.

Revenue-Cutter—Transfer of.—Has power to transfer revenue vessels whenever advisable, although Congress authorized their use at or in vicinity of certain place.
Apr. 24, 1903.

Reviewing Actions of Subordinates.—Right to review actions of subordinates in matters of appointments and discharge of employees and general business.
(Brief.) Jan. 11, 1905.

Revocable License—Right to Grant.—May grant revocable license to Rapid Transit Railroad to place tunnel under site public building, New York.
July 12, 1901.

Rules and Regulations—Not Required by Statute.—Plantation marks on sugar invoices not required by statute or commercial usage, can not be required by regulation.
July 3, 1889.

Safe-keeping of Official Bonds.—Control over filing and preserving official bonds; distinction between contracts and official bonds.
Oct. 30, 1899.

Sale of Property.—Secretary may use discretion as to terms of sale of Industrial Christian Home in Salt Lake.
Oct. 10, 1899.

Set-off and Suits Against States.—Power under section 4, act of March 3, 1899, to reimburse States for war expenses, and to bring suits for debts due by the States.
Aug. 7, 1899.

Special Deposits in Banks to Credit of Liability of Security. See National Banks.
July 26, 1887.

Survey Lighthouse Sites.—Has power to make survey of lighthouse site, etc.
Mar. 26, 1902.

Vessels—Authority of Secretary Over Sunken.—The Secretary can not remove a vessel which facilitates trespassing on a sunken treasure ship.
(To U. S. Atty., So. N. Y.) June 9, 1880.

Same—Power to Grant Registry to a.—Section 4136, R. S., has not been repealed and the Secretary may grant registry to a vessel.
Feb. 2, 1888.

Witness, Subpoena Duces Tecum.—Should not be called upon to attend court with papers as witness; certified copies could be furnished, or clerk could be subpoenaed.
Oct. 28, 1899.

Writ of Error on Application of Secretary.—Authority of Secretary of the Treasury under section 3754, R. S., to authorize application for writ of error in case involving ownership of vessels which were being built by failing contractors.
(To U. S. Atty., E. Va.) Dec. 7, 1909.

SECRET SERVICE.

Appropriation—Appointments.—An officer of Treasury should disburse appropriation and appoint assistants.
July 26, 1886.

Detection of Counterfeiters.—Not lawful or expedient to procure the manufacture of dies for counterfeiting, in order to detect the maker.
June 28, 1895.

Status of Division and employees.
May 24, 1899.

SECRET SERVICE—Continued.

Statutes Relating to.—Statutes relating to the Secret Service connected with the Treasury Department. (Brief.) Apr. 8, 1905.

See also Counterfeiting.

SECURITIES OF THE UNITED STATES.

Advertisements on. *See* Obligations of the United States.

Cancellation and Transportation. *See* Moneys.

SECURITY.

Forfeiture of Money deposited in lieu of a bond. *See* Forfeiture.

See National Banks.

SEIZURE.

Liquors and Firearms in Alaska. *See* Alaska.

Of Twigg's Swords during the late war.

Oct. 26, 1886.

SERUMS. *See* Public Health and Marine-Hospital Service.

SERVICE. *See* Suits.

SERVICES. *See* Executive Departments; Supplies and Services.

SET-OFF.

Claims Not Presented to Government—Excess Judgment.—In a suit by the United States no set-off can be availed of by the defendant unless his claim shall have been previously presented to the accounting officers and disallowed by them. (Brief.) Apr. 20, 1905.

Where a defendant is allowed to file a set-off, he can not recover judgment against the United States for any excess of his set-off over the claim of the United States. Ib.

Contracts.—A set-off of the amount due a contractor on one contract may be set off against what he owes the Government on account of another.

(To French.) July 6, 1895.

Same—Payments on.—Payment may be withheld on one contract to cover possible damage on another, but excessive amount should not be held for a long time. (To Pub. Printer.) Oct. 8, 1898.

Same—With Same Person.—A credit on one contract may be applied to default on another independent of any statute. Nov. 12, 1896.

Creating a Lien.—The right of the United States to a set-off does not create a lien in favor of a surety who pays to the Government a judgment against his principal. Jan. 20, 1910.

Creditors and Debtors of the United States.—United States indebted to Doyle, a contractor, who is indebted to failed national bank; bank is indebted to United States. Amount due Doyle can not be set-off against bank's indebtedness. June 27, 1899.

Defeat by Assignment of Claim.—The right of set-off should not be defeated by recognizing the assignment of a claim before settlement. Aug. 10, 1887.

Deposits of Importers.—Excess deposits of importers which are held in trust for the payment of duties can not be applied to any other liability. Feb. 24, 1891.

Different Transactions.—Set-off made against same party in different transactions. (To French.) Nov. 12, 1896.

Disbursements by Company in Alaska.—To impose upon the North American Commercial Co. the duty of furnishing food, clothing, etc., to the native Alaskans, and then to offset it against claims of the United States would not be authorized. Nov. 23, 1893.

Excess—Judgment Against Government.—Where set-off is greater than claim of Government, judgment can not be given against Government for excess.

(To U. S. Atty., Nebr.) Feb. 2, 1898.

SET-OFF—Continued.

Failing Contractor's Debits and Credits.—Where a contractor failed to deliver all the articles as agreed, the excess paid for those not furnished should be deducted from the amount due him; and no suit is necessary or could be brought by the Government to sanction such adjustment. The act of March 3, 1875 (18 Stat., 481), does not apply. (Secy. Com. and Labor.) June 28, 1905.

Government Employees' Salary for Debt. See Salary and Compensation.

Oct. 12, 1881.

Nov. 15, 1881.

Nov. 28, 1881.

Dec. 1, 1881.

Government Set-off as Against Contract Surety Who Has Paid Material Man.

(Brief.) Mar. 20, 1908.

In a Suit in or Judgment of the Court of Claims.—A judgment in favor of the United States may be used as a set-off in a suit by the judgment debtor in the Court of Claims, or by the Secretary of the Treasury to a judgment of said court. Act March 3, 1875 (18 Stat., 481).

(To U. S. Atty., S. N. Y.) Feb. 13, 1907.

Judgment for a Tort in favor of the United States may be set off against the amount due a Government contractor. Mar. 18, 1908.

Mandatory.—The right of set-off is mandatory, and the Secretary can not waive it.

Nov. 10, 1893.

Marshal's Payment to Informer.—Payment by marshal to informer can not be set off against amount due by marshal to United States on account of collections in same case. (To U. S. Atty., E. La.) Dec. 18, 1899.

Protested Check Against Account of Depositor.—A bank gave S credit for check deposited for collection; A failed; afterwards check returned protested; S has right to set off amount of check against amount to his credit in A.

(To Comp. Currency.) Mar. 25, 1901.

Protested Draft Against Credit of Drawer.—N bank drew draft on New York and deposited in C bank and received credit; N failed; draft protested; C indebted to N, against which amount of draft may be set off.

(To Comp. Currency.) Mar. 25, 1901.

Recall of Checks to Apply Proceeds.—Checks in payment of refund of duties may be recalled and amount applied to settle claim against importers on bond.

Dec. 30, 1895.

Right of Informer to Share. See Informer's Share.

Right of Government.—The United States has the same right of set-off as other creditors independently of statute. (To Sec. Interior.) Aug. 30, 1906.

Salary of Government Officer Indebted as a Surety.—The salary of a postmaster may be applied under the act of March 3, 1875 (18 Stat., 481), to his indebtedness as a surety, and independently of any statute the Government has the right of set-off. Aug. 1, 1895.

Same—Installments.—The act of 1875 does not require the whole of an officer's salary to be stopped, but part may be applied. Aug. 1, 1895.

State Debts.—Under the act to reimburse States for expenses relative to Spanish War, right of set off is denied United States. Aug. 7, 1899.

Supplies Furnished in Alaska.—Coal for revenue steamers in Alaska may under the conditions be paid for notwithstanding the contractor is indebted to the Government. Mar. 7, 1894.

Trustees—Collateral.—Trustees for bank sold collateral put up by H, and deposited proceeds in same bank in their name pending its application to loans; bank failed; H entitled to set off. Nov. 26, 1901.

See also Claims; Payments.

SETTLEMENT. *See* Compromise.

SETTLEMENT WARRANTS. *See* Payments.

SHIELD. *See* Coat of Arms of the United States; Counterfeiting.

SHIPPING COMMISSIONERS.

Compensation to Collectors of Customs as. *See* Customs Laws.

Officer—Removal.—The shipping commissioner at San Francisco prior to and after the passage of the act of June 26, 1884 (23 Stat., 59), is still in contemplation of law the shipping commissioner and the office is not vacant..

The Secretary of the Treasury has a right to remove this officer without assigning any reason and appoint another in his place. June 19, 1885.

Who to Perform Duties.—In case no shipping commissioner has been appointed at a port where there is a collector, the master may perform such duties for himself, and he is not required to employ the collector or assistant collector when they are acting merely by virtue of their office. Dec. 16, 1884.

SIGNATURE.

Assignments by Treasurer, countersigned by Comptroller of the Currency.

May 2, 1900.

Bonds of the United States.—The signature of the Register of the Treasury on bonds of the United States may be engraved.

Aug. 30, 1898.

Aug. 31, 1898.

Pension Checks—Agent and Clerk.—The clerk authorized by act June 30, 1890, to sign the name of the pension agent to checks should also sign his own name.

Nov. 4, 1890.

Power of an Assistant Secretary of the Treasury to sign letters, etc. *See* Treasury Department.

Printing—Assignment of United States Bonds.—Signatures of treasurer and comptroller may be printed in facsimile as part of assignment of bonds to be exchanged.

Mar. 2, 1900.

Regulations Respecting Steam Vessels.—The original copy of such regulations having been signed by the board of supervising inspectors, the names of the board may be printed on the copies furnished vessels.

May 28, 1886.

Stamped or Printed.—The rule undoubtedly is that a stamped or printed signature, made or recognized by a party as his signature, is valid and binding, except in cases provided otherwise by statute. (Brief.) Jan. 4, 1905.

The question of the use of a stamped or printed facsimile signature is one of expediency rather than legality; but the recognition or adoption of such signature should be in a manner easily susceptible of proof to show its authenticity. *Ib.*

SILVER CERTIFICATE.

Taxation of, by State. *See* Taxation.

SILVER COIN. *See* Coin.

SIMILITUDE. *See* Counterfeiting.

SINKING FUND.

Coupons in—Stamping with Trust.—Coupons of bonds held in the Pacific railroads sinking fund may be stamped to show their character. June 5, 1893.

SITES FOR PUBLIC BUILDINGS. *See* Public Buildings.

SIXTH AUDITOR. *See* Auditor for the Post Office Department.

SMUGGLING. *See* Customs Laws.

SOLDIERS.

As Guards in the Treasury. *See* Treasury Department.

SOLDIERS' HOMES.

Pensions of Inmates—Public Moneys. *See* National Soldiers' Homes; Public Moneys.

SOLICITOR OF THE TREASURY.

Appeal from.—There is no appeal from the Solicitor to the Comptroller, but there is to the Attorney General. Dec. 19, 1895.

Appointing Agent to Bid in Land in Internal-Revenue Cases.—It has never been the practice for the Solicitor of the Treasury to appoint agents to bid in land in internal-revenue cases. Oct. 8, 1898.

Compromising Claims.—While the courts have recognized the independent power of the Solicitor of the Treasury to compromise cases, both before and after the passage of the original compromise act, yet there are grave doubts that he possesses such power. (3 McL., 156, 365, 367; 180 U. S., 343, 351.)

(To Atty. Gen.) June 22, 1906.

Conspiracy—Prosecutions for.—Can not prosecute persons for driving colored man from home or conspiring against him. Jan. 11, 1899.

Criminal Proceedings—Directing.—The solicitor is not authorized, under section 379, to direct general criminal proceedings, but under section 376 he is charged with the prosecution of persons violating the customs laws. Sept. 26, 1895.

Customs Criminal Cases—Directing.—Criminal prosecutions in revenue matters are under the direction of Solicitor of the Treasury.

(To Ingham.) Nov. 1, 1895.

Same—Same.—The direction of customs criminal cases is under the Secretary and Solicitor of the Treasury. (To Culberson.) Nov. 29, 1895.

(To Culberson.) Dec. 7, 1895.

Same—Same.—The Secretary and Solicitor of the Treasury have jurisdiction, under section 376, R. S., of customs criminal proceedings.

(To Ketchum.) Feb. 28, 1898.

Same—Same.—The solicitor has authority, under section 376, R. S., to direct the dismissal of customs criminal cases. (To U. S. Atty., S. N. Y.) Dec. 23, 1895.

Directing District Attorney to Appear in Another District.—Solicitor directed attorney of southern New York to appear in eastern district in case of emergency, by authority of section 379, R. S. May 23, 1901.

District Attorneys' Reports.—It would not be in the interest of good business methods to have district attorneys' reports in cases in charge of this bureau come through another office in the department instead of direct, as in the present statutory manner, and no appreciable amount of labor would be saved such officers thereby.

(To Atty. Gen.) Nov. 4, 1907.

Duties, etc.—As to giving opinions, jurisdiction and to whom responsible.

Aug. 21, 1893.

Aug. 24, 1893.

Duties Relative Treasury Department.—Solicitor's status; all questions, except, etc., should be referred to him. Apr. 14, 1897.

Duties under section 379, R. S.

(To Atty. Gen.) Feb. 7, 1896.

May 23, 1901.

Freedman's Savings and Trust Co.—Power in re.—The Solicitor of the Treasury has no power to direct a United States attorney in matters relating to such bank outside the District of Columbia. (To Comp. Currency) Mar. 17, 1881.

Frauds Upon the Revenue.—Reference to correspondence and regulations in relation to the statutory duties of the Solicitor of the Treasury in connection with frauds upon the revenue and supervision of measures for their prevention, etc. Oct. 5, 1885.

History of Office, Duties, etc.

(To Atty. Gen.) Sept. 7, 1893.

Hypothetical Questions.—It is not expedient to answer abstract and hypothetical questions. Aug. 16, 1889.

Same.—It is contrary to the rule and practice of the solicitor to consider speculative points or supposed cases. (To Comp. Currency.) Mar. 3, 1892.

SOLICITOR OF THE TREASURY—Continued.

Hypothetical Questions.—It is not the policy of the solicitor to answer hypothetical questions. (To Comp. Currency.) May 1, 1893.

(To Comp. Currency.) May 5, 1893.

Same.—The solicitor is not authorized to give opinions on hypothetical questions. Feb. 28, 1894.

Internal-Revenue Criminal Cases—Power to Dismiss.—Under authority of Attorney General's opinion (20 Op. A. G., 714) the solicitor directed to move the court for a discontinuance of a criminal action against a storekeeper and gauger. (To U. S. Atty., Wn. Va. and Sec. Treas.) Apr. 29, 1897.

Same.—As to directing suspension of execution in internal-revenue cases. See Internal Revenue, September 4, 1903.

National-Bank Suits—Directing in.—United States Attorney should appear by direction of the Solicitor of the Treasury in such suits. Oct. 23, 1893.

Opinions.—Can not give opinions to private persons.

(To Redwine.) Oct. 21, 1897.

(To Blackiston.) July 29, 1898.

(To Tudor.) Aug. 24, 1898.

(To Day.) Sept. 21, 1898.

(To Bell.) Sept. 23, 1898.

(To Flury.) Jan. 17, 1899.

(To Lomer.) Mar. 6, 1899.

(To Dry Goods Co.) Sept. 25, 1899.

Same—Requests for—By the Secretary of the Treasury.—Questions of construction of the Constitution in cases pending in the department are to be, and questions of law may be, submitted to Attorney General; questions of law and of mixed law and fact, whether cases pending or not, may be submitted to Solicitor of the Treasury; and "advance decisions" on questions involving disbursement of public moneys may be requested of Comptroller of the Treasury. Opinions of Solicitor of Internal Revenue or bureau law clerks should not be requested by the Secretary. May 21, 1909.

Same—Confidential.—Opinions of the solicitor are confidential, and considered the property of department to which given. (To Carey.) Dec. 16, 1903.

Same—Constitutional Questions.—The Solicitor of the Treasury is not empowered to give opinions on constitutional questions. Mar. 14, 1910.

Same—On Matters of Business.—Which one of two courses should be pursued by the Government, as provided in the contract, in completing the hull of a revenue cutter after the failure of the contractors, is a matter of business, and not of law, and the solicitor will not undertake to suggest which should be taken. June 25, 1906.

Same—Publication of.—An attorney who is compiling Federal surety laws can not be given copies of opinions of the Solicitor of the Treasury without approval of the Attorney General as provided in Executive order of March 5, 1907.

Oct. 19, 1909.

Same—To Private Persons can not be given by the solicitor.

(To Alderman.) July 9, 1908.

Same—To Whom Given.—It would not be proper for the Solicitor of the Treasury to give an opinion concerning the administrative functions of the Treasury Department, unless requested by some officer thereof.

(To Hawley.) Sept. 6, 1904.

Oaths—Power to Administer to Witnesses.—In investigating charges in a matter in the Treasury Department, the solicitor doubts his authority to administer oath, not being an officer of that department. Sept. 27, 1886.

SOLICITOR OF THE TREASURY—Continued.

Recommendations on Offers of Compromise.—The solicitor in passing upon an offer of compromise must be guided by the law rather than hardship.

(To U. S. Atty., D. C.) July 21, 1882.

Reconveying Lands Taken for Debt.—It is not mandatory upon the solicitor to reconvey such lands upon payment of the debt. Dec. 19, 1900.

Same—Trustee.—The solicitor can not reconvey lands taken for debt until the full amount thereof is paid, and he is not a trustee. (To Glenn.) July 8, 1896.

Recovering Personal Property.—Can not recover personal property turned over to "company commander" by claimant while in Army. Jan. 4, 1899.

Releasing Judgments.—There is no authority given to the Solicitor of the Treasury to release judgments in favor of the United States.

(To Lee.) Aug. 26, 1904.

(To Potter.) Oct. 17, 1904.

(To Lee.) Oct. 18, 1904.

Reopening Decisions of Predecessors.—The solicitor will not reconsider an offer of compromise rejected by his predecessor where no new facts are presented.

(To Barnes.) Feb. 7, 1880.

Replevined Logs—Power to Sell.—The Solicitor of the Treasury can not sell logs which have been replevined at the instance of the Government.

(U. S. Atty., E. Ark.) Mar. 15, 1881.

Reports.—Necessity for reports to and by the Solicitor of the Treasury.

(To Atty. Gen.) Jan. 7, 1909.

Suits—Power to Dismiss.—The Solicitor of the Treasury can not dismiss a suit involving credits disallowed by the accounting officers.

(To U. S. Atty., E. N. C.) Mar. 4, 1880.

Same—Same.—The Solicitor of the Treasury can not dismiss a suit for amount found due by the accounting officers, but the district attorney may move the court to dismiss.

(To U. S. Atty., E. N. C.) Mar. 18, 1880.

Same—Same.—Under section 379, R. S., the solicitor has power to dismiss a case (except revenue) and to confer with and advise a district attorney in a criminal as well as a civil case. Refers to opinion of Attorney General that solicitor can not dismiss a case. (To U. S. Atty., E. N. C.) Oct. 8, 1880.

Same—Same.—The Solicitor of the Treasury has no power to dismiss or withdraw suits upon terms.

(To Staples.) Feb. 23, 1882.

Same—Same.—The Solicitor of the Treasury has no power to dismiss a suit on an account stated by the comptroller, except in case of compromise.

(To Griffin.) Feb. 9, 1909.

Same—On Export Bonds—Charge of.—Suits on such bonds for the benefit of drawback are in charge of the Solicitor of the Treasury, they not being for taxes, fines, penalties, or forfeitures under the internal-revenue laws.

(To Com. Int. Rev.) Feb. 27, 1885.

Same.—Powers of the Solicitor of the Treasury over litigation of the Government.

(To Atty. Gen.) May 15, 1893.

Same—Superintendence of Postal.—The order of the Attorney General of 1870 directing the Solicitor of the Treasury to superintend post-office suits is still in force, although not renewed after the revision of the statutes; and for the sake of uniformity the solicitor should also have charge of suits under section 4057, R. S., to recover wrongful payments of moneys of the Post Office Department.

Aug. 5, 1885.

Same—Supervision and Control of.—The supervision and control of suits is in the Solicitor of the Treasury and the Attorney General, and not in the Comptroller of the Treasury.

June 30, 1882.

SOLICITOR OF THE TREASURY—Continued.

Suits—Control of. *See also* Suits.

Warrants of Distress.—Exercise of power to issue "distress warrants" not advisable; history in relation thereto. Sept. 3, 1897.

SOUTHERN CLAIMS COMMISSION.

Power to Amend Records of.—The Secretary of the Treasury has no power to amend the records, etc., of said commission. Jan. 7, 1885.

SPANISH CLAIMS.

Reconsideration.—Certain Spanish claims having been considered and rejected by the Secretary of the Treasury can not be reconsidered. Mar. 19, 1890.

SPANISH REAL.

Similitudes of.—Can not be made in this country to be used by railroad company in Salvador. Aug. 30, 1899.

SPECIAL COUNSEL. *See* United States District Attorneys.

SPECIFICATIONS.

Interpreting. *See* Contracts; Arbitrator.

SPIRITS. *See* Internal Revenue.

STAMPS.

Engraving and Printing Internal Revenue. *See* Internal Revenue. Aug. 27, 1884.
See Counterfeiting; Obligation.

STANDARD BALANCES. *See* Weights and Measures.

STANDARD WEIGHTS AND MEASURES. *See* Office of Construction of Standard Weights and Measures; Weights and Measures.

STARE DECISIS.

As applicable to decisions of a head of a department. *See* Executive Departments.

STATE PROCESS.

Government Employees Subject to.—Government employees are subject to State process although the Government may be deprived for the time of their services. July 20, 1886.

STATES.

Deposits of Public Moneys with States—Recovery of.—Congress having provided (5 Stat., 201) that public moneys deposited with the States in 1837 should so remain "until otherwise directed by Congress," there is no authority to call on the States for a return of such deposits. Nov. 9, 1909.

Expenses of Troops in Rebellion—Reimbursement. *See* Rebellion.

Fisheries.—The States have control of the fisheries on waters within their borders. May 28, 1889.

Inspection of State's Steamboats.—Steamers belonging to the State of Maryland protecting oyster beds on Chesapeake Bay are subject to United States inspection. June 27, 1888.

Right to Seize Imported Distilled Spirits.—A State can not seize imported goods while in the hands of the importer for sale in the original package. Mar. 3, 1888.

Set-off on Debt Due United States.—Under the act to reimburse expenses relative to Spanish War unsettled accounts due United States can not be set off. Aug. 7, 1899.

"State."—Does the word as used in section 967, R. S., include a Territory?

(To U. S. Atty., Utah.) Apr. 18, 1894.

State Courts Enjoining Federal Officer.—The courts can not enjoin a collector of customs from delivering merchandise as required by the statutes. Jan. 28, 1881.

Quarantine. Sept. 25, 1894.

STATES—Continued.

Suit Against, by United States.—A State may be sued by the United States, and the Supreme Court has jurisdiction.

Dec. 17, 1896.

Aug. 7, 1899.

See also Jurisdiction.

STATISTICS, BUREAU OF.

Appointments in.—Copyists, expert, and confidential clerk or secretary may be appointed in the Bureau of Statistics without civil-service examination.

July 11, 1885.

"Actual Cost" and "Market Value."—"Actual cost" does not necessarily mean "market value," and value at time exportation means "market value."

Apr. 22, 1903.

STATUARY.

In Government Buildings.—There is no general law in relation to placing statues, bas-reliefs, plaques, etc., in Government buildings. Data on the subject.

Nov. 14, 1908.

STATUTES. *See* Constitutions and Statutes Construed and Cited, at the end of the digest.

STATUTES OF LIMITATION.

Arrest of Statute.—Statute is arrested while claim pending in department.

Oct. 27, 1896.

Concealment of Fraud.—Does not run against concealment of fraud until discovered.

Jan. 24, 1900.

Judgment—Liens of the United States—Affected by.—Construction of sections 967, R. S., etc., as applicable to the United States.

Apr. 27, 1893.

(To Simonton.) Feb. 4, 1896.

(To Howard.) Mar. 4, 1896.

Same—Same.—While a State statute of limitation may possibly affect the lien of a judgment obtained by the United States, it can not bar the judgment itself.

(To U. S. Atty., N. M.) Feb. 20, 1907.

Same—Same.—A judgment in favor of the United States can not be absolutely barred by a State statute of limitations, but it may be necessary to revive it before execution can be issued. (To U. S. Atty., W. N. C.)

Oct. 15, 1908.

Same—Same.—While a State statute of limitations may possibly affect the lien of a judgment obtained by the United States, it can not bar the judgment itself.

(U. S. Atty., W. Va.) May 25, 1905.

A judgment recovered by the United States in Virginia in 1880 is still a lien on real estate in that State.

Ib.

Same—Same.—Limitations on the lien and life of a judgment in favor of the United States.

(Brief.) Mar. 16, 1907.

Same—Same.—Life of judgment for United States in United States courts not affected by State statute.

June 4, 1900.

Same—Same.—The Alabama rule in relation to State statutes of limitation and liens affecting judgments in favor of the United States.

(Brief.) Jan. 9, 1905.

Same—Same.—A State statute of limitation can not be availed of in a proceeding in a Federal court to enforce or collect a judgment in favor of the United States. (Sec. 967, R. S., and act of Aug. 1, 1838.) (Comp. Stats., 701.)

(Brief.) Jan. 9, 1905.

Same—Same.—It is deemed advisable that all judgments in favor of the United States in Alabama should be recorded in the county where the judgment debtor resides, and also in any other county in which he is supposed to own property.

(To U. S. Atty., S. Ala.) Sept. 17, 1906.

STATUTES OF LIMITATION—Continued.

Judgment—Liens of the United States—Recording.—It is strongly believed that the courts would hold the United States bound by the act of August 1, 1888 (25 Stat., 357), which provides that the judgments of Federal courts shall be liens on property in a State when registered, etc., according to the State law; but according to the decision in *United States v. Spiel* (8 F. R., 143), the lien of a judgment in favor of the United States would not be affected by any State statute of limitations.

(To Atty. Gen.) Sept. 19, 1906.

(To U. S. Atty., S. C.) Dec. 10, 1906.

Same—Same.—The United States are not bound by the statutes of limitation of the States or Territories, whether they be expressly named therein or not, and a judgment in favor of the United States can not be thereby barred.

(To U. S. Atty., N. M.) Mar. 16, 1907.

Same—Liens.—Possibly, however, under section 967, R. S., a judgment in favor of the United States would not be a lien on property of the judgment debtor, except as provided by State law.

Ib.

Same—Enforcing Dormant Judgments.—But it is not intended to say that the United States may proceed to enforce such a judgment, dormant by the State law, without taking the necessary steps to revive under the State law, there being a distinction between the deprivation of a right of the United States by State statute and procedure to enforce that right.

Ib.

Same—Reviving Dormant Judgments.—It is not, however, necessary to revive a dormant judgment until there is a prospect of enforcement of the judgment, or to preserve a lien.

Ib.

Same—Same.—A judgment of the United States is not barred by a State statute of limitation.

(To U. S. Mar., S. I. T.) June 13, 1907.

Same.—The law of a Territory enacted by Congress limiting the life of a judgment does not apply to a judgment in favor of the United States, the latter not being mentioned therein.

(To U. S. Atty., S. I. T.) July 10, 1907.

Same—Executions.—The United States is not bound by State statutes of limitation as to issuing executions on judgments in its favor or laches of its officers.

Section 916, R. S.

(Brief.) Aug. 9, 1907.

Suits of the United States Affected by—On Detached Coupons.—Statute begins to run against action upon detached coupons from the time of their maturity.

(To U. S. Atty., Mid. Tenn.) June 14, 1880.

Same—Laches is not to be Imputed to the Government.

(To U. S. Atty., E. Ark.) Mar. 12, 1881.

Same.—Section 1047, R. S., relates to statutory penalties, and does not apply to penalty in a bond for the performance of a contract.

Apr. 9, 1894.

Same.—A suit for duties is not barred by the statute of limitation, it being an action of debt.

(To Manning.) Aug. 24, 1903.

Same.—The United States is not bound by the statute of limitation, except in cases of penalty and forfeiture, etc.

Oct. 19, 1899.

Same.—Whether or not the statute of limitations would bar an action by the last indorser of a forged pension check against prior indorsers, it would not be a good defense to an action by the United States against an indorser for reclamation of the amount of such check.

Dec. 17, 1904.

Same.—Effect of statute of limitations on an action by the United States on a simple contract.

(Brief.) Apr. 25, 1906.

Same—Postal.—Section 3833, R. S., providing a limitation of three years within which suits on postmasters' bonds must be commenced, has not been repealed by section 2, act of August 8, 1888, providing a general limitation of five years.

Mar. 11, 1893.

STATUTES OF LIMITATION—Continued.

Suits of the United States Affected by—Postal.—Suits against sureties on postmasters' bonds must be commenced within three years; other bonds, five years.

Feb. 21, 1895.

Same—Same.—In post-office cases counts from time postmaster went out, successor took possession, or at end quarter when new bond given.

Nov. 26, 1901.

Same—Same.—The limitation of three years prescribed by section 3838, R. S., does not run against others than postmasters. (Bankers' Mut. Cas. Co.)

May 2, 1904.

Same—Post-Office Suits.

May 5, 1885.

Feb. 21, 1891.

Aug. 2, 1898.

Title by Adverse Possession against United States.—Title by adverse possession can not be acquired against the United States.

(To U. S. Atty., Wn. N. C.) Aug. 2, 1907.

United States Generally—Affected By.—A State statute can not bar the collection of a mortgage given to the United States. (To Babcock.) Aug. 12, 1882.

Same—Same.—The statutes of Idaho in re time to present claims to an administrator is not binding on the United States, and the fact that such laws were not disapproved by Congress does not affect the matter.

(To U. S. Atty., Idaho.) Aug. 21, 1882.

Same—Same.—Statute of limitation does not apply to United States, etc., and should not run against trustee of Government. (To Bryan.) May 11, 1898.

Same—Same.—The United States is not bound by the statute of limitations except in cases of penalty and forfeiture.

Oct. 19, 1899.

Same—Same.—It is a familiar rule that the United States are not bound by State statutes of limitation. (To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Same—Same.—It is a well-settled rule that the United States are not bound by any State statute of limitations, but it has been judicially held that the lien of a judgment of the United States ceased notwithstanding.

(To Atty. Gen.) June 6, 1910.

STATUTORY CONSTRUCTION.

Analogy—Usage.—The fact that Congress has specifically authorized the sale of old and condemned property in some branches of the Government is not conclusive of the right to otherwise sell like material in other departments.

If the contrary has been the opinion of Congress it would not be decisive of the question. An apprehension of the legislature as to what is the law does not make law. (Brief.) Dec. 8, 1905.

A long-continued departmental practice, involving reports to Congress on the subject, without causing disapproval, must be presumed to have the legislative ratification thereof.

lb.

"Any Building Association * * * doing * * * a building association business * * *" in the act of March 4, 1909 (35 Stat., 1058), evidently means "any association * * * doing * * * a building association business * * *". (To Comp. Currency.) Sept. 10, 1909.

Appropriation of more than Claim.—Where act to reimburse mail contractor exceeds amount deducted from pay, excess should not be paid.

(To Aud. P. O.) May 4, 1896.

"As Have Been" Applicable to Future.—An act authorizing the Secretary of the Treasury to sell such lands "as have been" acquired, does not apply to lands acquired since the act.

Oct. 15, 1886.

STATUTORY CONSTRUCTION—Continued.

"Authorized and Empowered to select and employ a special architect" and to compensate him on a certain basis, as provided in the act of March 4, 1909 (35 Stat., 1068), is not mandatory, as no public or private right demands such a construction. Nov. 17, 1909.

Benefit of Doubt.—When two meanings can be assigned to an act, the public is entitled to the benefit of the doubt. Oct. 30, 1889.

Customs Acts.—Doubtful customs acts should be construed in favor of importer, and courts will in such cases generally follow the ruling of proper department. Oct. 3, 1900.

Departmental Practice.—A departmental practice long continued may affect construction of a statute. Mar. 20, 1894.

Same.—The practical construction given to a doubtful statute by the department or officers whose duty it is to carry it into execution is entitled to great weight and should not be disregarded without the most cogent and persuasive reasons. Dec. 16, 1904.

Executive Departments and Outside Service.—Legislation affecting a bureau does not necessarily affect officers throughout country. July 27, 1900.

Exclusion of Things Not Mentioned.—If there is special reason for mentioning one thing, and none for mentioning a second, which is otherwise within the statute, the absence of mention of latter will not exclude it. Dec. 30, 1902.

Expressio Unius est Exclusio Alterius.—Where the mode of performing a duty is pointed out by statute, that is the exclusive mode, and no other can be followed. (To Atty. Gen.) June 22, 1906.

Same.—A safe, usual, and ordinary rule to be followed in the construction of statutes is that where one method only is pointed out it is exclusive of every other method. Dec. 28, 1910.

He—His—Person.—In section 4439, R. S., authorizing the licensing of masters of steam vessels, may apply to females. Jan. 23, 1884.

Intention.—If from a view of whole law, evident intention is different from literal import, intention should prevail. Jan. 5, 1900.

Intention of Congress—Restoring a Surgeon.—The solicitor can not go behind an act itself and form opinion of what Congress should have done. Mar. 23, 1894.

Latent Ambiguity—Consideration Given Debates in Congress.—Where the description contained in a statute may apply to either of two places, there is a latent ambiguity, and the act is incapable of enforcement. (Brief.) May 22, 1905e

Neither the debates in Congress, nor the opinions or deductions of Member. thereof, can be considered in construing an act. Ib.

Later Statute.—Where a later statute supplies object of a former, the former becomes inoperative. Mar. 10, 1894.

Laws of the State.—It is believed that the "laws of the State" in section 2, act of July 7, 1898 (30 Stat., 717), do not embrace mere police regulations or ordinances of a municipal corporation. Nov. 24, 1908.

"Laws Relating to the Revenue."—Sections 3116 to 3125, R. S., are "laws relating to the revenue." Aug. 31, 1885.

Letter and Spirit.—A thing which is within the object, spirit, and meaning of a statute is as much within the statute as if within the letter. July 18, 1884.

Literal Interpretation.—Section 24 of the act of June 10, 1890, providing that manifest clerical errors in customs entries or liquidations may be corrected within a year, requires a literal interpretation. Feb. 18, 1908.

Local—Temporary—Private.—Meaning of "provisions of a private, local, or temporary character." Jan. 6, 1881.

STATUTORY CONSTRUCTION—Continued.

Mandatory Acts.—"To enable the Secretary of the Treasury to pay the said amount" is mandatory. June 14, 1881.

Material Men and Laborers' Act.—The act of August 13, 1894 (28 Stat., 278), extending to material men the benefits of the bonds given to the Government by contractors for public works, did not confer on such material men a vested right, and an amendment postponing their claims to those of the United States and changing the jurisdiction of suits thereunder is retrospective in its operation. June 7, 1905.

Where only the remedy upon a contract is affected by an amendment, it is not necessary that the retrospective intent shall affirmatively appear upon the face of the statute. Ib.

Where the jurisdiction of the courts is changed by an amendment such act operates retrospectively, unless it is otherwise provided by the act itself. Ib.

Meaning that Governs Construction.—A single, definite, and sensible meaning governs. Sept. 8, 1898.

Penalty Provided in Section 4497, R. S.—Steamboat-Inspection Service.—Secretary can not discontinue proceedings to enforce. Jan. 31, 1881.

Postal Conventions.—Provision can not be made by postal convention under section 398, R. S., inconsistent with a statute. Jan. 15, 1909.

Privilege or Benefit.—It is a settled principle that a Government grant of a privilege or benefit is to be construed in favor of the Government. Mar. 7, 1908.

Purpose of Act.—Purpose of act must be considered, and carried into effect if possible. Dec. 30, 1902.

Purpose of an Act—Carrying Out.—All things are comprehended that are necessary to effect purposes of an act. July 19, 1897.
Feb. 10, 1898.

Repeal.—The declaration in section 5596, R. S., that former statutes not appearing in the revision were repealed or superseded by subsequent acts, is not to be considered as more than an expression of opinion. Whether a statute was repealed by a later one is a judicial, not a legislative question. May 28, 1885.

Same.—What repeals a law. Feb. 19, 1892.

Same—By Amendment.—Where an amendment provides that a statute shall be amended "to read as follows," or "shall hereafter read as follows," the parts of the former law left out are repealed. June 17, 1908.

Same—Same—When Not Intended.—Where the explicit and unambiguous declarations of an amendment repeal the original act, a different meaning can not be given, although obviously intended. June 24, 1908.

Same—Later Statute.—A later statute covering the whole subject matter operates as a repeal of a former. June 17, 1887.

Same—Special Law by General.—A general act does not repeal a special. Feb. 21, 1895.
Mar. 21, 1895.

Same—By Implication.—Repeal by implication not favored. Tariff laws not expressly repealed or inconsistent remain in force. May 18, 1897.

Same—Same.—The repeal of statutes by implication is not favored. Apr. 15, 1905.

Same—Same.—If it be possible to reconcile two statutes one will not be held to repeal the other, but if the later act covers the whole subject or clearly intends to prescribe the only rule which shall govern, it will operate as a repeal. Jan. 14, 1909.

STATUTORY CONSTRUCTION—Continued.

Repeal—By implication.—Where a statute covers the whole subject matter of an earlier one, and is evidently intended as a substitute for it, the former is repealed—exclusion of importations from countries discriminating against the United States. (To Emory.) Oct. 25, 1909.

Same—Same.—The keeping of certain accounts by an auditor having been repealed, the making of a report based thereon is also repealed. July 7, 1910.

Repeal Depending on Proclamation.—A repealing statute, where a conditional proclamation of the President has not been issued to give it effect, has no force. May 5, 1894.

Repugnant Acts.—Where appropriations for a public building exceed the limit of cost fixed in a former act, the limit of cost act is repealed. Aug. 20, 1884.

Retrospective Operation of a Statute. (Brief.) Mar. 25, 1907.

Retrospective or Retroactive.—A statute is retrospective or retroactive only when it takes away or impairs a vested right, or creates a new obligation, imposes a new duty, or attaches a new disability in respect to transactions, etc., past.

(To Atty. Gen.) June 2, 1910.

Revenue Law—Interpretation.—A revenue law should receive a liberal interpretation. Jan. 21, 1887.

Same—By the Secretary of the Treasury. See Revenue Laws.

Section 1766, R. S., is mandatory. Apr. 13, 1882.

Sovereign's Rights Under a General Act.—Where a statute is general and thereby any prerogative, right, title, or interest is divested or taken from the sovereign, he is not bound unless the statute is made to extend to him by express words. (Brief.) Jan. 9, 1905.

Special Provisions—Force.—Special provisions govern general law.

Apr. 27, 1895,

July 17, 1895.

July 27, 1900.

State Statutes Affecting United States.—Neither section 916 nor 1041, R. S., nor the two read together make the State laws relating to executions applicable to executions sued out by the United States on judgments for fines in criminal prosecutions, nor does section 721, R. S., make State laws applicable to criminal trials. (To U. S. Atty., S. Cal.) Apr. 8, 1907.

Temporary Acts.—Special provision of a general character in temporary appropriation act is intended to be restricted to subject matter of the act, and not permanent unless otherwise clearly expressed. Mar. 18, 1897.

Treaty—Force of.—A treaty is as binding as an act of Congress; should be liberally construed. Oct. 21, 1897.

United States not Named in Statute—Bound or not.—It is seriously doubted whether the Government is not bound by the "limitation of liability" statute (sec. 4283, R. S.), or the Harter Act (27 Stat., 445), although not named therein.

(To Atty. Gen.) Dec. 20, 1910.

Use of Words.

Jan. 17, 1903.

Words of the Statute.—It is a well-settled rule that while it is the duty of the courts in construing statutes to give effect to the intent of the law, and to seek for that intent, yet it is to be sought first in the words and language employed.

Sept. 18, 1885.

STEALING COAL.

Master of Tugs—Revocation of Licenses. See Vessels.

July 28, 1886.

STEAMBOAT-INSPECTION SERVICE.

Appeal—Pilot to Board of Supervising Inspectors.—A pilot may appeal to the supervising inspector, and from him to the board of supervising inspectors.

(To Sup. Insp. Gen.) Jan. 31, 1883.

STEAMBOAT-INSPECTION SERVICE—Continued.

Appeal—Pilots—Right of Appeal from Suspension.—A pilot may appeal as a right to vindication at any time within 30 days from a suspension of license, although the period of suspension may have expired before such appeal. Mar. 23, 1895.

Appearance of Counsel.—Counsel may be permitted to appear in investigations before local inspectors. Dec. 7, 1886.

Application of a Subsequent Rule.—Where the Secretary in approving a rule as to boiler space limits it to subsequently built vessels, the inspectors may, nevertheless, require it to apply to any vessels. Aug. 17, 1881.

Bells Required.—Bell for small launch, size; construction of the act of 1895.

May 7, 1895.

Board of Supervising—Power of Inspectors.—The board has power to define the minimum space around boilers; local board may increase it. Mar. 3, 1881.

Same—Same—Safety Appliances.—Such board can not make a rule to substitute barges for additional life-saving appliances. That is a matter for the local inspectors. Mar. 16, 1881.

Same—Vacancy in.—One inspector can not constitute the board. When there is a vacancy in the board the supervising inspector is required to perform all the duties of the local board. Aug. 29, 1889.

Boat-Disengaging Device.—Steamer not liable to penalties for failure to have technically legal boat-disengaging apparatus; and not duty of Secretary to direct local inspectors to decide upon any device. Apr. 12, 1901.

Boilers.—Boiler for American vessel can be constructed abroad; jurat.

June 11, 1889.

Same.—Advises passing boiler, in view of ambiguity of rule 2, and understanding of maker with local inspector in regard to additional pressure when parts are double riveted. Oct. 7, 1898.

Same—Thickness Required.—As boiler plates are required to be of different thicknesses for use in different waters, the inspection of such plates at the manufactory has nothing to do with thickness, but that is a matter for local inspectors. (To Wartman.) Apr. 5, 1905.

Carrying Coal Oil.—Steam ferryboats can not carry coal oil. Oct. 22, 1900.

Carrying Gasoline.—Steam passenger ferries can not carry gasoline in tanks of automobiles. Nov. 23, 1900.

Carrying Hay.—A steam ferryboat on the Ohio River is subject to all the provisions of section 4472, R. S. Aug. 23, 1892.

Carrying Oil.—If vessel is licensed as a passenger steamer it can only carry refined petroleum whether passengers on board or not.

(To U. S. Atty., Conn.) Aug. 10, 1881.

Carrying Passengers and Powder.—Vessels may carry passengers and giant powder between foreign ports, although registered as American vessel. July 6, 1896.

Certificates of Inspection.—Certificates of inspector of vessels under 100 tons need not be issued in triplicate. June 11, 1903.

Collisions—Pilot Rules.—Opinion as to what pilot rules are in conflict with act of June 7, 1897, relating to collisions. Mar. 27, 1900.

Fee—For Inspection.—No fee in excess of \$25 allowed by section 4453, R. S., is chargeable for inspecting a vessel of less than 100 tons burned.

July 30, 1881.

Same.—For Inspection Certificate.—Collectors can not charge a fee for preparing and furnishing copies of an inspection certificate. Dec. 14, 1881.

Same—For Inspection—Refund.—Where an inspection was made prior to, but not completed until after, the repeal of fees, there can be no refund.

Sept. 6, 1886.

Same—For Measurement, etc.

Mar. 30, 1895.

STEAMBOAT-INSPECTION SERVICE—Continued.

- Fee—Liability for.**—Where vessels change owners before inspection fees are paid the issue of papers may be withheld to enforce payment. Mar. 26, 1880.
- Ferryboats.**—Can not go beyond route limited by certificate. Mar. 26, 1889.
- Foreign Vessel.**—The inspection test is to be applied to boilers of foreign vessels admitted to American registry. July 23, 1890.
- Fraudulent Circulars.**—There is no statute punishing persons for issuing a false circular in relation to steamboat on wholly intrastate waters. May 31, 1888.
- Inspection—Appeal—Stay of Sentence.**—During an appeal from the local inspectors to the supervising inspector the sentence stands suspended. July 7, 1883.
- Same—Boiler Plate.**—English plate can not be used by boiler maker. Apr. 23, 1902.
- Same—Capacity.**—Inspection of sail vessels of over 700 tons contemplated whether carry passengers or not. Mar. 20, 1899.
- Same—Of Foreign, and Fees.** Sept. 27, 1895.
- Same—Of Former Government Vessel.**—A vessel sold by United States must pass a regular inspection of her boiler plates. Aug. 12, 1890.
- Inspectors—Dismissal of.**—The power to remove inspectors belongs to the Secretary of the Treasury, and not to the designating board. Oct. 5, 1895.
- Same—Investigation of Charges Against.**—The Secretary of the Treasury may designate any officer of the department or other person to investigate charges against a local inspector. Oct. 5, 1885.
- Same—Of Foreign Vessels.**—Local inspectors of steam vessels may be appointed special inspectors of foreign vessels. Oct. 17, 1889.
- Same—Of Hulls.**—Power of Secretary to appoint and remove. Dec. 21, 1885.
- Same—Removal.**—The Secretary of the Treasury may remove an inspector and leave the place unfilled. Dec. 21, 1885.
- Investigations—Attending.**—Masters must attend and answer questions of board of inspectors whether they have been furnished charges or not. Oct. 23, 1900.
- Same—Testimony.**—Not essential that witnesses at local inspector's investigation sign transcript of stenographer's notes. Nov. 13, 1899.
- Same—Voluntary Appearance.**—A captain voluntarily appearing before a board of local inspectors can not take advantage of nonservice of notice. Nov. 19, 1888.
- Launch.**—Small steam launch subject to inspection laws, application of case of *Du Pont v. Hartranft* (118 U. S., p. 223). Sept. 22, 1894.
- Liability of Licensed Officers—Witnesses.**—Licensed officers liable when in discharge of duties, whether on public (war) or private vessels; not compulsory on supervising inspector to summon defendant's witnesses. Jan. 5, 1900.
- License—Alien Engineer.**—An alien can not be licensed as engineer, the act of April 17, 1874, having been repealed by act of June 26, 1884. Feb. 8, 1888.
- Same—Going Beyond Limits.**—A steam tug going out on the high seas is liable to penalty. Nov. 4, 1895.
- Same—Officer Refusing to Serve.**—The license of an officer who unreasonably refuses to serve may be revoked. Aug. 2, 1902.
- Same—Officer Refusing to Testify.**—Licensed officer before board of local inspectors has right to refuse to answer questions which might subject him to penalty; can not be suspended or certificate revoked for such refusal. June 19, 1902.
- Same—Officers on Vessel Chartered by Government.**—A private steamer chartered by the Government is not a "public vessel of the United States," and officers thereon must be licensed. May 14, 1880.
- Same—Pilot Without a License.**—A licensed engineer can not act as pilot. Aug. 19, 1887.

STEAMBOAT-INSPECTION SERVICE—Continued.

License—Revocation of—For Stealing.—If charges against masters of tugs for stealing coal from their cargoes be substantiated, their licenses should be revoked. July 28, 1886.

Same—Suspension.—The board of local inspectors can not disqualify an engineer or other licensed officer beyond the term for which he was licensed—that is, can not permanently disqualify him. Sept. 10, 1887.

Same—Same—Appeal—Blowing Whistle.—"Unskillful navigation" is sufficient specification on which to suspend license; no appeal from supervising inspector to department where forms of law complied with; rule regarding blowing whistle. Apr. 24, 1902.

Same—To a Female.—There is no express provision in the law to prevent a woman commanding a steamer as master, but as a matter of propriety she should not be licensed to do so. Jan. 23, 1884.

Lights—Carrying—Violations.—Section 4233, R. S., applies to steam as well as sail vessels, and they are liable to penalties provided for not carrying lights.

Sept. 18, 1886.

Same—On Barges in Tow. Jan. 16, 1894.

Same.—On ocean-going steamers when navigating a bay, etc. Apr. 6, 1887.

Same.—On rowboats and skiffs on St. Lawrence River. Apr. 27, 1895.

Same—Regulations as to.—While it is doubtful whether there is any statutory authority for requiring certain lights on "barges in tow of steamers," yet it should be enforced until considered by the courts. A violation of such requirement can be punished, if at all, under section 4500, R. S. Aug. 11, 1885.

Life-Saving Appliances—Barges.—The statutes do not contemplate the use of barges for life-saving purposes. Mar. 16, 1881.

Location of Donkey Engine.—The location of a boiler for a donkey engine should not be changed in this case. May 1, 1890.

Measurement.—Reductions may be made, as provided in the act of August 5, 1882, in measurements on account of compartments for the crew, etc.

(To Com. Navigation.) June 16, 1885.

Navigating Within a State.—The Missouri River being a navigable water of the United States, a ferryboat plying thereon, although between points in the same State, is subject to the Federal inspection laws. May 17, 1886.

Oath to Inspectors' Certificates.—Form of oath can not be changed to escape liability for facts stated in certificate.

(To Sup. Insp. Gen. of Steamboats.) Feb. 5, 1880.

Officers—Filling Two Places.—Vessels not supplied with chief mate, but master also acting as such violates law. Apr. 22, 1903.

Passengers—Death on Board—Intermediate Landing.—The exaction of \$10 for every death on board a steamship does not apply to the death of a person embarking at Liverpool for the intermediate port of Halifax, where the body was landed. May 11, 1894.

Same—Excess of—Who to Bring Suit for Penalty.—While the law may not prohibit collectors and inspectors suing for such penalties, yet neither the letter of the law nor public policy impose such duty on them; that is intended to be left to informers. Aug. 31, 1882.

Same—Payment to Informers.—It is the duty of the court to direct the payment of moiety to an informer under section 4273, R. S., and the Secretary of the Treasury can not direct such a payment in a case where the fine has been paid into the Treasury. July 23, 1883.

Same—Remission for Violation.—Remission of penalties incurred under the passenger act can not be remitted under section 5292, R. S., but may be under 5294, R. S. Sept. 26, 1889.

STEAMBOAT-INSPECTION SERVICE—Continued.

Passengers—Space on Passenger Vessels.—How it should be measured.

Sept. 28, 1888.

Same—Transportation Between American Ports via Canada.—A Canadian vessel may take passengers from America to Canada, there to be taken up by an American vessel and transported to American port, and tickets may be issued by way of American steamer.

Mar. 29, 1900.

Same—Transporting Excursionists.—There is nothing in the passenger statutes prohibiting a foreign vessel taking on excursionists at Buffalo and returning them there without touching at any other place in the United States.

July 11, 1887.

Same—Same.—Foreign vessels may transport excursionists from Canada to the United States and return, and such passengers may land at two or more places in the United States.

Aug. 24, 1887.

Same—Violations.—Sections 4465 and 4499, R. S., prescribe penalties for carrying too many passengers.

Mar. 2, 1896.

Same—Same—Seagoing.—A vessel plying between Portsmouth, N. H., and the Isle of Shoals, which is 10 miles out on the high seas, is a "seagoing steamer" and subject to section 4490, R. S.

Feb. 27, 1894.

Same—Same—Informer's Share. *See* Informers.

Penalties—Double.—Penalty under 4499, R. S., incurred by violation of any statute relating to steam vessels, although section may provide other penalty.

Oct. 11, 1898.

Oct. 13, 1898.

Feb. 9, 1899.

July 27, 1900.

Same—Excess of Passengers—Remedy Cumulative.—The remedies provided in sections 4465 and 4499, R. S., for carrying an excess of passengers are cumulative.

Sept. 5, 1883.

Same—Recovery of.—Congress having provided in terms who may bring suit to recover the whole penalty incurred under section 4465, R. S., it is doubtful whether the United States can maintain a suit therefor, but it would be proper for the Government to bring such suit.

Sept. 5, 1883.

Same—Relief.—Violations sections 4438–4463 and 4465, R. S., can only be relieved by remission, etc.

June 14, 1898.

Pilot—Conspiracy.—The officers of pilots' associations combining against pilots who do not belong to the brotherhood are acting "to the hindrance of commerce," and their license may be revoked.

June 6, 1893.

Pilot's License—Eligibility to Hold.—A pilot who has been convicted of a crime, but has taken an appeal, is not ineligible as regards Federal citizenship from holding that office.

Nov. 4, 1892.

Rebuilt Steamers—What Law Applicable.—A vessel rebuilt since 1871 can not be considered as completed at that time, and section 4490, R. S., requiring certain cross bulkheads, applies; and a change of name would not affect the matter.

Sept. 30, 1885.

Regulations—Printing Signature.—The board of supervising inspectors must sign each copy of the regulations relative vessels passing each other (sec. 4412, R. S.).

Feb. 16, 1881.

Remission—Of Fine.—The Secretary of the Treasury has no power to discontinue a criminal proceeding to enforce the penalty for a violation of section 4437, R. S.

Jan. 31, 1881.

Same—Of Forfeiture. *See* Remission.

Same—Of Penalties Incurred by a steamboat. *See* Remission.

STEAMBOAT-INSPECTION SERVICE—Continued.

Remission—Violations—Passenger Act.—The Secretary of the Treasury has power under section 5292, R. S., to remit a fine incurred under the passenger act of 1882 (22 Stat., 186). Feb. 12, 1886.

"Sea-Going" is synonymous with "on the high seas," and vessels going from Coney Island to Rockaway Beach are subject to the requirements of section 4490, R. S., and must have not less than three water-tight cross bulkheads.

June 24, 1882.

Seizure—Collision—Unlicensed Pilot.—It is the collector's duty in such case to seize the vessel and report to the district attorney.

(To U. S. Atty., N. J., and Sec. Treasy.) Feb. 9, 1899.

Signing Regulations.—It is not necessary that the copies of the regulations of the board of supervising inspectors furnished vessels be signed by the board, but the name of the board may be printed. May 28, 1886.

"Slop-Chests" on board of *West India*. Aug. 22, 1890.

Sounding Whistle in Fog.—The rule that steam vessels towing during fog or thick weather shall sound three distinct blasts of their steam whistle at intervals not exceeding one minute does not conflict with section 4233, R. S., requiring such vessels to sound a steam whistle . . . at intervals of not more than one minute.

Feb. 9, 1884.

State Boat—Passenger Laws.—State police boat not amenable to laws governing the carrying of passengers.

Jan. 13, 1902.

Mar. 24, 1902.

State Vessels.—Steamers belonging to Maryland protecting oyster beds on Chesapeake Bay, are subject to United States inspection.

June 27, 1888.

Status of a Licensed Officer Pending Appeal.—An appeal to the supervising inspector does not have the effect of restoring the officer to duty pending its consideration.

Feb. 3, 1887.

Steam Registers.—Section 4418, R. S., requires the local inspectors to see that steam registers as provided by the statute and approved by the board of supervising inspectors and Secretary of the Treasury, are attached to all boilers of steamers.

Sept. 1, 1884.

Same—When Required.—Only in the event that a steam register which will meet all the requirements of the statute is manufactured ought the board or the Secretary require its use.

Ib.

Same—Kind.—If the register is not one that can be taken from the control of those navigating the vessel, and secured by the inspectors, is not within the statute, and should not be approved.

Ib.

Supervising Inspector—Power of.—A supervising inspector may revoke or suspend the license of a derelict pilot, where from distance or other valid cause it is inconvenient to resort to local board. (To Sup. Insp. Gen.) Aug. 27, 1881.

Suspending Engineer.—The local board of inspectors may suspend engineer without examination.

June 12, 1891.

Use of Petroleum as Fuel.—Permission to use petroleum as fuel shall not be granted unless upon certificate of the supervising inspector and other satisfactory proof of safety.

June 5, 1888.

"Vessel of the United States."—A private steamer chartered by the Government is not a vessel of the United States within the meaning of section 4400, R. S.

May 14, 1880.

Waters within a State.—A bay not affording navigation between States, vessels thereon are not subject to federal inspection.

Jan. 17, 1888.

Witnesses—Attendance of.—Local boards of inspectors have power to compel the attendance of witnesses within their respective districts.

May 23, 1888.

STEAMERS. *See* Steamboat-Inspection Service; Vessels.

STEAMSHIPS. *See* Steamboat-Inspection Service; Vessels.

STEAM VESSELS. *See* Steamboat-Inspection Service; Vessels.

STEEL.

Change in contract as to sulphur limit in. *See* Contracts.

July 20, 1910.

Sept. 8, 1910.

ST. LOUIS EXPOSITION. *See* Expositions.

STOPPAGE OF SALARY. *See* Salary and Compensation.

STRANDED PROPERTY.

Disposition of Money Found on Bodies Washed Ashore. *See* Found; Wreckage; Wrecks.

STRIKES.

Defense to Action ex Contractu.—The claim that a contract could not be fulfilled on account of the coal strike would not be a good defense to an action, and would not justify a compromise of the case.

(U. S. Atty., S. N. Y.) Feb. 8, 1905.

Effect on Contracts.—A strike at the coal mines will not excuse the nonperformance of a contract to furnish coal to the Government by a dealer in New York.

(Brief.) Jan. 15, 1906.

SUBCONTRACTORS. *See* Contracts; Materialmen and Laborers.

SUBROGATION.

Right of Surety to Lien.—A surety who pays a judgment of the United States against his principal does not acquire a lien on moneys due the principal by the Government.

Jan. 20, 1910.

Surety who paid informer's share. *See* Informers.

See also Suretyship.

SUITS.

Abatement.—Upon the dissolution of a surety company by the court all suits pending against the corporation abate.

(To U. S. Atty., S. C.) Apr. 8, 1909.

Action for Pension.—No action will lie against the United States for failure to pay a pension.

July 15, 1909.

Action on an Appeal Bond where no appeal lies. *See* Appeal and Error.

Against Estates—Time for Filing.—If the estate of a deceased debtor of the United States has not been distributed, it is suggested that suit may be brought against the representative thereof notwithstanding time for filing claims has expired.

(To U. S. Atty., W. Wis.) Dec. 20, 1909.

Against Husband for Pension Wrongfully Paid Wife.—The husband would be liable for pension wrongfully paid wife before marriage, but judgment against the wife and law of the State prevent suit. (To 2d Aud.) June 13, 1881.

Appeal—Agreement as to Facts.—In the district court if a jury be waived all the facts must be agreed, in order to appeal.

(To U. S. Atty., S. Ill.) Feb. 9, 1910.

Appeals and Writs of Error. *See* Appeal and Error.

Appearance of United States as Defendant.—The United States should not consent to be brought into court as a party defendant in other than the Court of Claims.

Apr. 9, 1886.

Bond of Employee to Assistant Treasurer—Suit on.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action.

(Brief.) Jan. 26, 1907.

SUITS—Continued.

Bond of Employee to Assistant Treasurer.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States.

Same.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government. Mar. 30, 1907.

Burden of Proof. *See Evidence.*

Claims for Credits.—If defendant claims credit beyond what has been allowed he must bring himself within section 951, R. S.

(To U. S. Atty., W. Mich.) Apr. 9, 1881.

Control by Informer.—A *qui tam* action in which the informer has not taken any action for years may be dismissed. Oct. 19, 1895.

Costs—Against Secretary of the Treasury.—Where plaintiff in a suit against the Secretary of the Treasury is entitled to costs, the same are payable from the appropriation for "Miscellaneous expenses, United States courts."

(To Yerkes.) Jan. 7, 1909.

Same—Payment of.—Under section 939 R. S., charges in certain revenue and navigation cases may be paid by the clerk upon order of the court. "Charges" include taxable costs and disbursements. (To Clk. Ct. N. N. Y.) Feb. 28, 1881.

Same—Payment of.—It is suggested that the costs referred to in the preceding note might be paid out of the "contingent" or other fund applicable to the extraordinary expenses of the department. Oct. 3, 1905.

Same—Payment of—in Compromise Cases.—Where offer of compromise was silent as to payment of costs and judgment had not been rendered therefor, proponents are only liable for costs incurred by and properly taxable to them.

(To Clk. Dist. Ct., N. J.) Jan. 28, 1908.

Same—Payment of, on Dismissal.—Where a disbursing officer fails to settle his accounts until after suit brought, he should be required to pay costs before dismissal thereof. (To Atty. Gen.) Jan. 16, 1884.

Same—Personal Judgment for against Secretary of the Treasury.—It is considered error in the court to render a personal judgment for costs against the Secretary of the Treasury in a suit submitting the rights of the United States to the decision and protection of the court. (To U. S. Atty., D. C.) Oct. 2, 1905.

Oct. 3, 1905.

Customs.—For suits arising under the customs laws. *See Customs, Suits.*

Defense of Duress. *See Duress.*

Dismissal—Expediency.—The question of the expediency of continuing or dismissing an appeal in the Supreme Court is one of public policy and of administrative expediency much more than of mere law, and appropriate to the public officer having charge of the subject matter of the suit. Feb. 19, 1885.

Same—By Solicitor of the Treasury.—Under section 379, R. S., the solicitor has power to dismiss a case (except revenue), and to confer with and advise a district attorney in a criminal as well as a civil case. Refers to opinion of Attorney General that solicitor can not dismiss a case.

(To U. S. Atty., En. N. C.) Oct. 8, 1880.

Same—By Solicitor of the Treasury. *See also Solicitor of the Treasury.*

Same—Where an Individual Sues in Name of United States.—Although such a suit involves a precedent that should not be established and should be dismissed, yet owing to the expense incurred by the real plaintiff in prosecuting it, he should be heard before such action is taken. Feb. 19, 1885.

Discontinuance.—Neither the Secretary of the Treasury nor the solicitor has authority to dismiss a suit on an account stated by the comptroller, except in case of compromise. (To Griffin.) Feb. 9, 1909.

SUITS—Continued.

Discontinuance—Notwithstanding Counterclaim.—The Government may discontinue a suit, notwithstanding it is one in which the defendant may interpose a counterclaim otherwise barred by the statute of limitations.

(Brief.) Mar. 30, 1906.

Drought as a Defense. See Act of God.

Dual Proceedings for Same Debt—Compromise of One.—Where a judgment on a bond for taxes is compromised a remedy by sale of the premises for the same would be lost.

(To U. S. Atty., S. Ohio.) Jan. 26, 1882.

Evidence—Partial Copy of Letter-Carrier's Bond.—In furnishing a certified copy of a letter-carrier's bond, it ought not be necessary to copy the names of all the principals thereto, but only the name of the particular carrier against whom suit is to be brought.

(To U. S. Atty., N. Ill.) Oct. 1, 1906.

Same.—See also Evidence.

Export Bonds—In Charge of Whom.—Suits on such bonds for the benefit of drawback are in charge of the Solicitor of the Treasury, they not being for taxes, fines, penalties, or forfeitures under the internal-revenue laws.

(To Commr. Int. Rev.) Feb. 27, 1885.

Ex Rel. on Official Bonds.—A suit is not permitted on a bond of an officer of the United States for the use and benefit of a third person, except where the law so provides.

(To Bowen.) Dec. 9, 1903.

Fines Recoverable as Damages.—A fine for acts constituting breaches of a bond can not be included in a suit on the bond for damages.

(To Atty. Gen.) Apr. 1, 1909.

Forcible Detainer Against Government Officer.—Rent alleged by a lessor to be due by the Government can not be recovered in an action of forcible detainer against a Government officer in Illinois.

(U. S. Atty., N. Ill.) Feb. 9, 1905.

Forfeited Bail Bond—Suit on—Is a Civil Action.—An action upon a forfeited bail bond is a suit upon a contract with liquidated damages, and is therefore a civil action.

(To U. S. Atty., W. Ark.) Feb. 2, 1907.

Form of Action to Recover Penalties.

(Brief.) Jan. 31, 1908.

Government as Bailee has the right to maintain a suit against a person who has converted the contents of mail matter to his own use. (129 F. R., 70; 151 Id., 534; 156 Id., 941.)

(To U. S. Atty., Utah.) Feb. 6, 1909.

Infringement of Patents. See Patents.

Internal Revenue—In Charge of Commissioner of Internal Revenue.—All suits for taxes, fines, penalties and forfeitures incurred under specific provisions of internal-revenue laws are within the control of the Commissioner of Internal Revenue.

(To Commr. Int. Rev.) Feb. 27, 1885.

Jeopardy.—See Jeopardy.

Jurisdiction.—Of Federal courts where defendants reside in different districts of the same State.

(Brief.) Apr. 2, 1910.

Same—Of Defendant.—While the provision is that a suit against a party shall be brought in the district whereof he is an inhabitant, he may waive the privilege by entering a general appearance.

(To Atty., D. C.) Oct. 8, 1910.

Same—Of Nonresident Defendant.—The surety of an Indian agent should be sued with the principal in a district to which the latter has removed and the surety is a nonresident but has an agent, and the chances taken of an appearance by the surety or a favorable decision as to jurisdiction.

(To U. S. Atty., E. Okla.) Nov. 27, 1909.

Same—Of Suits by National Currency Associations against a member is in the circuit court of the United States, if to enforce a lien on securities for additional circulation; other suits depend upon the question involved and citizenship of the parties.

June 10, 1908.

Same—Of United States Courts as to Parties.

(Brief.) Oct. 29, 1909.

SUITS—Continued.

Length of Time and Laches does not bar Government's claim.

(To U. S. Atty., W. Mich.) Feb. 24, 1881.

(To U. S. Atty., W. Mich.) Apr. 9, 1881.

Limitations. See Statute of Limitations.

Material-Men and Laborers Act—Nonresident Defendant.—No method is known by which service of process can be had on a nonresident defendant in a suit brought by a material man or subcontractor in the name of the United States, under the act of August 13, 1894 (28 Stat., 278), as amended February 24, 1905 (33 Stat., 812). There is nothing in the act to prevent such creditor from proceeding on his original cause of action against the nonresident defendant wherever he may be found.

(To Chapin & Henry.) Nov. 23, 1906.

Material Men—Benefit of—Government Bringing Suit.—The United States should bring suit on the bond of a Government contractor for the benefit of a person furnishing such contractor materials, where the contractor being a nonresident the material man can not bring suit in the district "where the contract was to be performed" as required by the act of February 24, 1905. (33 Stat., 812).

Dec. 17, 1906.

(To U. S. Atty., S. N. Y.) Dec. 20, 1906.

Measure of Damages—Failing Contractor.—A contract to finish work begun by a failing contractor determines the amount of damages sustained by the Government, and suit may be brought on first contract before the completion of the work.

(To Atty., N. J.) Apr. 30, 1904.

Officers of Government—Suits Against—Effect on Government.—It is questionable whether a suit against officers of the United States to prevent the alleged contemplated levy of an execution on the lands of one Beniville F. on a judgment against Benjamin F. is not a suit against the United States for equitable relief, and therefore an encroachment upon the rule that the Government can not be sued except in cases provided by statute.

(To U. S. Atty., Ind.) Apr. 17, 1906.

On Bond Canceled by Mistake.—An action at law may be maintained on a customhouse bond canceled by mistake, without proceeding in equity to reinstate the bond.

(To U. S. Atty., E. La.) Nov. 25, 1910.

On Supplemental Account After Judgment.—It is a question whether suit on a supplemental account can be maintained after judgment on original account has been paid.

(To 2d Comp.) Feb. 7, 1880.

Payment of Keeper's Fees.—In a customs forfeiture case, the fees of the keeper of the goods should be included in costs.

(To U. S. Atty., E. Va.) Mar. 2, 1881.

Philippine Islands—Appointment of Attorney.—No doubt suit may be brought by the United States in the Philippine Islands against a debtor residing there, but the judgment would be on the same footing as if obtained in a foreign country.

There being no United States attorney there, the Solicitor of the Treasury can not direct suit, but the Attorney General may appoint a special assistant attorney for such purpose.

Oct. 29, 1904.

Pleading and Practice. See Practice.

Power to Discontinue Customs Cases.—In cases such as on warehouse bonds, for duties and forfeiture, the Secretary of the Treasury has power, through custom and precedent, under section 376, R. S., to direct through the Solicitor of the Treasury the dismissal of such suits; a criminal case can not be compromised.

Jan. 11, 1883.

Respecting Payment of Claims Against the Government. See Claims.

Restraining Payment of Claims. See Claims.

Right to Homestead Exemption. See Exemption.

SUITS—Continued.

Rule Against United States—Jurisdiction.—Rule to show cause why a judgment, of the United States was not canceled by bankruptcy can not be served upon district attorney. (To U. S. Atty., E. La.) Mar. 1, 1910.

Service—Publication—Attachment.—Where publication would not be sufficient service, attachment may be resorted to.

(To U. S. Atty., Ariz.) June 6, 1881.

Settlement of Civil—Effect on Criminal.—The settlement of civil liability does not defeat a criminal prosecution growing out of the same matter.

June 15, 1895.

Several and Joint and Several Obligors.—Should a "several" bond be taken for the performance of a contract, it would be necessary, to maintain the right to bring a joint action thereon in common-law States and to come within the act of February 24, 1905 (33 Stat., 811), prescribing one suit on contract bonds, that the obligors expressly agree that such bond be joint and several for the purpose of suit.

July 9, 1908.

Statute of Limitations, Effect of, on an Action by the United States on a Simple Contract.

(Brief.) Apr. 25, 1908.

Subcontractor's Claim—Who to Prosecute.—The burden of prosecuting suits against contractors by subcontractors for material, etc., furnished, is upon such subcontractors and not the United States, but they have the right to avail themselves of the benefit of the bond given to the United States by the contractor, and the use of the name of the United States in the proceedings.

(To Frost.) Nov. 29, 1904.

Supervision and Control.—The supervision and control of suits is in the Solicitor of the Treasury and the Attorney General, and not in the Comptrollers of the Treasury.

June 30, 1882.

Tenant of United States, Suit Against.—A suit against a tenant of the Government is a suit against the United States, and can not be maintained without the consent of the latter.

(To U. S. Atty., N. Ga.) Feb. 5, 1902.

Timber Trespass Cases—Nature.—Trespass suits are not penalties or forfeitures, but are in the nature of trover, and statute of limitations does not apply to United States.

Oct. 19, 1899.

Treasurer of United States—Payment of Forged Checks.—A suit may be maintained on the bond of the Treasurer of the United States to recover payments made on forged indorsements of a disbursing officer's checks, independently of a transcript, but it would be better to have an account stated in such a case.

June 4, 1906.

Vessels—Suits for Penalties Against—Cumulative.—The remedies provided in sections 4465 and 4499, R. S., against vessels for carrying an excess of passengers are cumulative.

Sept. 5, 1883.

Same—Who May Bring Suits for Penalties Against.—Congress having provided for suits for the whole penalty incurred under section 4465, R. S., it is doubtful whether the Government could sue, but it would be proper to try.

Sept. 5, 1883.

Violation of Quarantine Laws.—The Secretary of the Treasury may direct the district attorney to refrain from proceedings for alleged violation of quarantine law upon payment of a fine.

Oct. 20, 1894.

Where United States is a Party. See United States.

Who to be Plaintiff.—Suit to enforce penalty of section 4309, R. S., may be brought in name of United States.

(To U. S. Atty., Me.) Feb. 11, 1881.

See also Postal Service; Practice.

SUPERINTENDENT OF CONSTRUCTION.

When Ineligible.—Of Government building; if bondsman of contractor he is ineligible to office of.

Oct. 20, 1885.

SUPERSEDEAS. See Appeal and Error.

SUPERVISING ARCHITECT OF THE TREASURY.

Acting Supervising Architect—How Appointed.—The law does not require the "assistant and chief clerk" of that office to act in place of the Supervising Architect during his absence, but the Secretary of the Treasury may designate some one to so act. Oct. 16, 1891.

Appointments Under.—The power conferred on the Secretary of the Treasury by the act of March 3, 1891, to make temporary appointments in said office is permanent. July 28, 1892.

Chicago Public Building.—Construction of law relating to. July 21, 1897.

Payment for Rejected Plans.—Appropriation for office can not be used to pay for rejected plans of buildings. May 24, 1897.

See also Public Buildings.

SUPPLIES AND SERVICES.

Advertising—Asking for Bids.—Sending out copies of specifications and asking bids thereon is not sufficient advertising under section 3709, R. S. Oct. 31, 1894.

Same—When Necessary.—Material which can be procured by advertisement should be contracted for as required by section 3709, R. S., otherwise where articles have to be bought abroad. Nov. 22, 1893.

Same—Work Done by the Government.—Where the Government does its own work it is not necessary to advertise for proposals. Jan. 31, 1894.

Annulling Contract—Reletting Without Advertisement.—Where a contract provides that upon default it may be declared null and void, it may be annulled, and if the penalty therein is reasonable and there is an emergency a new contract may be made with readvertisement. Dec. 31, 1910.

Articles that May be Rejected—Purchase of Patented Articles.—Patented articles may be omitted from the general schedule of supplies to be contracted for, when other articles of the same kind and character may be bought cheaper; patented articles may be purchased without reference to section 3709 or its amendments. Oct. 20, 1910.

Award to Lowest Bidder.—The general rule that contracts should be let to the lowest responsible bidder applies to contracts under section 3709, R. S., and requests of individuals or charges without proofs against a bidder would not warrant a departure from this rule. Sept. 25, 1885.

Bids Received After Opening Time may be considered if in the case there was no chance of fraud. Nov. 12, 1886.

Bonds—Excessive.—Excessive proposal bonds with liquidated damages should not be required, and unless damages may be fixed on a reasonable basis it would be advisable not to use a provision for liquidated damages. Nov. 14, 1910.

Contracts for Supplies—Departments and Establishments.—The Secretary of the Treasury is authorized to enter into contracts for electric service and other supplies for all Government buildings in Washington. "Establishments" in the act is synonymous with "buildings." Oct. 10, 1910.

Same—For What Time.—Such contracts can not be entered into for more than one year, and an option, if given for yearly renewals, may or may not be availed of. Oct. 10, 1910.

Defaulting Bidders' Check—Collection.—As it appears that the Estes and Maplewood Mills do not intend to enter into the contract awarded them for absorbent cotton, their check, deposited in lieu of bond, should be collected. Nov. 25, 1910.

Definition.—Washing towels, cleaning carpets, and hauling ashes and rubbish do not come under the head of supplies, but are within the meaning of services, and advertising is necessary; not "personal services." May 20, 1910.

SUPPLIES AND SERVICES—Continued.

Definition.—In view of the acts of June 17, 1910, and May 21, 1894, washing towels, cleaning carpets, and hauling ashes and rubbish do not come within section 3709 as amended, and advertising for bids therefor is not required. June 22, 1910.

Departmental Supplies—Contracts—Secretary of the Treasury—Common Use.—The statute intends that all supplies in common use by one or more of the departments, except in an exigency, be advertised and contracted for by the Secretary of the Treasury. Oct. 3, 1910.

Same—Difference Between Specifications and Samples.—A contractor furnishing flannel according to a sample he submitted, but different from the specifications and order, has broken his contract, and such flannel may be purchased elsewhere. Oct. 10, 1910.

Same—Field Service.—The departments, etc., having field service must purchase their supplies under the general schedule, and not from independent contractors. Oct. 3, 1910.

Same—Use of Common Articles.—It is obligatory upon the departments, etc., to use the common articles placed on the schedule of supplies by the general supply committee. Oct. 3, 1910.

Filling Orders on Last Day of Contract.—Goods ordered on June 30 under a contract expiring that day are required to be furnished. Feb. 18, 1888.

Furnishing Schedules to Bidders.—The law (sec. 3709, R. S.), does not require that schedules of supplies be furnished to prospective bidders, and discretion may be exercised as to whom such schedules may be furnished.

(To Act. Surg. Gen. P. H. and M. H. S.) May 8, 1909.

Government Hospital for the Insane.—The Government Hospital for the Insane not being in or under any executive department, section 3709, R. S., as amended January 27 and April 21, 1894, does not apply to it. July 6, 1895.

Liability Where Government Gave Shipping Directions.—A barrel of oil ordered by the Government and shipped according to its directions and lost during transshipment, the Government is liable for price. Apr. 1, 1899.

Loan by One Department to Another.—The Life-Saving Service may avail itself of the use of telegraphic material offered by the War Department. Feb. 2, 1886.

Officers Purchasing Direct from Contractor—Detached Bureaus or Offices.—Detached bureaus or offices are those occupying quarters locally and physically separate and distinct from those of the department proper, and they may, with the consent of the head of their department, purchase direct from the contractor. Nov. 16, 1910.

Over One Year. See Appropriations.

Purchasing Agent Post Office Department—Duties.—So far as the supplies mentioned in the act of June 17, 1910 (36 Stat., 531) are concerned, that act repeals the act of April 28, 1904 (33 Stat., 540), creating the purchasing agent, Post Office Department. Nov. 26, 1910.

Quantities in Advertisement, Contract, and Requirement Different.—Where the Government advertised for 3,000 tons of coal, but without a formal contract ordered 1,800 tons and afterwards requiring 500 tons additional, may go into the market to buy it. Dec. 9, 1886.

Quantity in General Schedule.—There is no law requiring the naming in the general schedule of the quantity or estimated quantity of each article a successful bidder will be required to furnish, but it should be done if possible.

Nov. 14, 1910.

Quantity of Articles—Specifying in Contract.—That the proposals, acceptance, or contract did not mention the quantity of articles required would not invalidate the contract. Ib.

SUPPLIES AND SERVICES—Continued.

Seals and Locks for Customs Purposes—Purchase.—The purchase of seals and fastenings for bonded cars and packages, although at the expense of the carriers, should be made under section 3709, R. S., after advertisement. Jan. 14, 1896.

Supplies from the Common Schedule—Control.—Contingent supplies for the Auditor for the Post Office Department may be controlled by the chief clerk of the department or person designated by the Secretary under authority of later provisions in the same and another act. July 30, 1910.

Telephone Service—Discriminating Rates.—State law prohibiting discrimination in rates does not apply to telephone service furnished the Government in the State of Washington. Nov. 12, 1910.

Tender of Goods.—Where an order for delivery of goods under a contract is suspended, but the contract is not annulled, a tender is necessary in order to claim damages. Jan. 12, 1904.

SUPPORT. See Public Buildings.

SUPREME COURT OF THE UNITED STATES.

Clerk—Returns of Fees.—Has not complied with law governing returns of fees, etc. Oct. 25, 1897.

Same—Same.—Section 5, act of March 15, 1898, applies to the clerk of the Supreme Court of the United States, as well as other officers of the United States in the District of Columbia, and the Comptroller of the Treasury has the right to inspect his books. Feb. 3, 1899.

SURETYSHIP.

Additional Duties.—Surety not liable on bond for subsequent responsibilities imposed by statute. Nov. 27, 1894.

Feb. 11, 1895.

Oct. 8, 1900.

Addition of "The" to Corporate Name.—Bonds, powers of attorney, etc., executed in the name of "The United States Fidelity & Guaranty Company" are valid and binding on "United States Fidelity & Guaranty Company." Aug. 31, 1910.

Affected by Submitting Liability of Principal to Arbitration.—The submission of a claim of the Government to arbitration being without legal authority and void, the liability of the sureties would not be released. Feb. 13, 1883.

Assignee Performing Contract—Liability of Surety.—A surety of the principal is not bound for performance of work by assignee. Feb. 1, 1894.

Assets of Insolvent Surety—Priority of United States.—It is believed that the priority secured to the Government by section 3466, R. S., can not be superseded by a State statute regulating the disposition of assets of an insolvent surety company. (To U. S. Atty., E. Va.) July 9, 1907.

Bonds. See Bonds Surety, Contract; Bonds Surety, Official; Bonds Surety, General.

Carriage of Merchandise.

Nov. 23, 1897.

Dec. 17, 1897.

June 29, 1899.

Change in Contract—Liability.—Released, if contract changed, but not if provided for in contract and reasonable. Oct. 5, 1894.

Change of District of Principal.—Where a collector's district has been changed and enlarged, his present sureties would not be liable for subsequent defaults.

Oct. 29, 1888.

Change of Duties of Principal—Effect.—Subsequent enlargement and alteration of district to which disbursing officer appointed, according to weight of opinion, relieves sureties. Oct. 8, 1900.

Same.—The imposition upon the principal of other or different duties than contemplated or expected when obligation was entered into will discharge surety.

July 11, 1903.

SURETYSHIP—Continued.

Citizenship of Sureties on Customhouse Bonds.—There is no statute requiring sureties on customhouse bonds to be citizens of the United States, and regulations may be modified to accept Chinese citizens of Hawaii. Jan. 5, 1901.

Commencement of Surety's Liability on Bond.—The liability of the sureties on a bond of a collector of customs begins with the term of office and not with the date of the approval or acceptance of the bond, and may be retrospective. Section 2619, R. S. (Brief.) Apr. 22, 1906.

Community Property Affecting Liability.—Where community property exempt, sureties should be required to justify with reference to other property, or wives should join on bond. (To Aud. and Secy.) Feb. 16, 1898.

(To Secy. of the Int.) Mar. 1, 1898.

Completion of Contract by Surety.—In case of contractor's default, surety may be permitted to complete the contract, but such permission is optional with the Government. Apr. 2, 1904.

Completion of Work by Surety.—A surety of a bankrupt contractor may be employed to complete his principal's work, in the same manner as any other contractor, if the receiver in bankruptcy declines to finish the contract.

Mar. 19, 1906.

Continuing Work after Principal's Failure.—It is not advisable to provide in contract that the sureties shall continue the work in case the principal fails.

(To Cobb.) Feb. 17, 1898.

Contribution.—Surety satisfying judgment by compromise has right to contribution from others. Aug. 25, 1896.

Corporations—Acceptance.—It is not advisable to accept corporations as sureties. Jan. 3, 1888.

Same—Acceptance.—The Fidelity & Deposit Co. of Maryland, if deemed solvent, may be accepted as surety on official bonds and similar instruments.

Aug. 18, 1891.

Same—Same.—Doubts wisdom of accepting corporations; makes suggestions in case accepted. Jan. 9, 1894.

Same—Same.—The law does not prohibit surety companies. Mar. 18, 1890.

Same—Affidavit of Justification.—The affidavit of justification required of corporate sureties on common carriers' bonds (customs) may be dispensed with in view of the fact that the information contained therein is otherwise accessible to the department. July 18, 1907.

Same—Appointing Partnership as Agent.—Surety company can not appoint partnership as process agent; act contemplates some "person." Dec. 1, 1896.

Same—As Government Instrumentalities.—There is no law or regulation which requires that corporate sureties shall be furnished on bonds and contracts in which the Government is interested, and they are not Government instrumentalities. Dec. 3, 1909.

Same—Execution of Bond.—A resolution of the board of directors of a surety company authorizing the president or vice president thereof "to execute and deliver and attach the seal of the company to any and all bonds and undertakings for or on behalf of the company," constitutes such officers ordinary agents, and they can not appoint subagents to execute such bonds.

Mar. 5, 1906.

Same—Guarantee and Accident Lloyds, as surety.

Feb. 6, 1892.

Same—Justification.—Suggestion as to dispensing with certain regulations as to justifications. Sept. 20, 1895.

Same—Same.—Words "acquainted with" may be used in form of justification of corporate sureties. May 21, 1902.

SURETYSHIP—Continued.

Corporations—Not Qualifying Under State Law.—Bonds executed by a surety company which had not qualified itself to do business in the State wherein the principal resided or the contract was to be performed (and in which the bonds were executed) are valid; but it should not be understood that the acceptance of bonds under such circumstances is advised. Dec. 3, 1909.

Same—Executing Bonds in Another State.—There is no reason why such bonds should not be accepted when executed at the home office of the company in another State, as it would not be "doing business" by the surety in the forbidden State. Ib.

Same—Same—Appointment of Process Agents.—The appointment of process agents by a surety company in a State in which it is not qualified to do business would not characterize the execution of a bond in another State as "doing business" in the forbidden State. Ib.

Same—Same—Constitutionality.—State legislation denying a citizen the right to effect a contract (insurance) in another State if depriving him of liberty or property would be without "due process of law," and unconstitutional. Ib.

Same—One Sufficient.—One corporate surety sufficient on bond of collector of internal revenue. (To Warfield and Com. Int. Rev.). Apr. 23, 1895.

Same—Process Agents—Appointment—Copy and Contents.—Copy agent's appointment by surety company must be filed in district court, not circuit; that agent is authorized to accept service in district should appear in body of instrument. Dec. 10, 1902.

Same—Same—Same.—The acknowledgment of a power of attorney appointing a process agent by a surety company is not necessary. (Brief.) Mar. 1, 1906.

Same—Same—Copies of Power and Certificate.—Companies must furnish certified copies of power of attorney. (To Warfield.) May 21, 1895.

(To Warfield.) May 23, 1895.

Same—Same—In Territories.—One agent only necessary for districts of Arizona, New Mexico, and Oklahoma; "district" there means "division." Feb. 20, 1901.

Same—Same—Same.—It is only necessary under the act of August 13, 1894 (28 Stats., 278), for a surety company to appoint one agent in Oklahoma, but power of appointment should be filed at each place where court may be held.

(To Shriver.) Oct. 24, 1904.

Same—Same—Same.—It is not necessary for surety companies to appoint more than one process agent in Arizona, the districts provided for by section 3, act of March 3, 1905 (33 Stats., 998), being considered as divisions within the Territory under section 2, act of August 13, 1894 (28 Stats., 279).

(To Hinkle.) Nov. 23, 1905.

Same—Same—Redistricting State.—Where Congress has redistricted a State, surety company must appoint agents accordingly. July 12, 1901.

Same—Same—Same.—After State redistricted, if agent still resides in same district, although boundaries changed, he need not be reappointed. May 31, 1902.

Same—Same—Same.—Upon a State being redistricted a surety company should appoint agents for the districts as established, notwithstanding a previously appointed agent for the whole State resides within one of the new districts.

(Fidelity & Cas. Co.) June 22, 1905.

Same—Same—Removal and Appointment.—In case removal of agent of surety company, another must be appointed. Mar. 20, 1899.

Same—Same—Residence.—Agents of surety companies must be residents of district for which appointed. (To Pegram.) Sept. 11, 1901.

SURETYSHIP—Continued.

Corporations—Process Agents—Where Required.—A surety company on a common carrier's bond performing outside the District of Columbia need not necessarily have a process agent in the District, but must have in the district where the contract is to be performed.

Oct. 11, 1894.

May 2, 1895.

Same—Same—Same.—Corporate sureties going on official bonds must have process agents in the District of Columbia.

May 2, 1895.

Same—Same—Same.—Surety company need not appoint attorneys in home State.

Sept. 2, 1897.

Same—Railroad Company.—For a railroad company to become a surety would probably be ultra vires, and it could not justify as required.

Apr. 18, 1887.

Apr. 28, 1887.

Same—Reinsurance as Protecting Material Men.—A contract between E and C, surety companies, that E will reinsure the liabilities and pay to C any sum which C might be compelled to pay on bonds executed by it as surety, does not protect the United States, or material men and laborers; but it is otherwise if E agrees to be bound by any and every bond on which C has become surety, and to the same extent.

Sept. 27, 1905.

Same—Requirements.—Corporate sureties on official bonds required to justify in twice amount of penalty and furnish last statement of assets; certificate solvency not required.

Apr. 1, 1901.

Same—Same—As to Proposal Bonds.—Certificate of solvency not required on proposal bond.

May 2, 1901.

Same—Requisites to do Business.—Surety company must furnish evidence of Attorney General's permission to do business; statement of assets required with each bond; corporate as well as individual sureties required to justify.

Jan. 4, 1901.

Mar. 23, 1901.

Same—Right to Limit Liability.—The opinion of the Attorney General (22 Op. A. G., 421) that he is not authorized to fix a limit of percentage of capital stock to liability of a surety company on a single bond, has not been modified by subsequent law or opinion.

May 27, 1909.

Same—Successor Company May Increase Risk.—National Surety Co., New York, being successor of National Surety Co. of Kansas City, may consent to increased risk on bond upon which latter is surety; customs bond.

Apr. 29, 1899.

Same—Sufficiency—Examination Every Two Years.—So long as the Attorney General does not revoke authority for a surety company to do business, further evidence of its sufficiency is not required.

July 2, 1895.

Same—Witnesses to Signatures on Bonds.—Where bonds are signed and executed by the properly authorized officers of a corporate surety, and the seal of the corporation affixed, it is not necessary that the signatures of the said officers shall have additional witnesses.

Sept. 30, 1904.

Covenant Not to Sue a Surety—Effect.—The effect of a covenant not to sue a cosurety.

(Brief.) May 2, 1905.

Death of Collector of Customs—Liability of Surety.—Upon death collector of customs duties devolve upon deputy, for whose conduct estate of collector liable.

Sept. 12, 1898.

Death of Principal—Liability.—Liability of a surety at the common law terminates at death of principal; personal contracts die with the party; impossible contracts; voluntary and statutory bonds.

May 26, 1897.

Death of Surety—Effect.—Where a surety on a joint and several bond binds himself, his heirs, executors, and administrators to the fulfillment of a contract covering a certain period of time, his estate is liable, and there is no occasion to require a new bond.

Nov. 14, 1885.

SURETYSHIP—Continued.

Death of Surety—Effect.—Generally the estate of a surety on an official bond is not discharged by his death when the bond is joint and several, but it is discharged when joint only. The decisions do not distinguish between breaches occurring before or after a surety's death. (Brief.) Jan. 14, 1905.

Defense by Surety—Neglect of Government to Collect.—It is no defense to a surety that the Government might have collected the judgment while the principal was alive and solvent. (To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Eligibility.—An American residing in Canada, owning property in the United States, is eligible as. Nov. 11, 1896.

Enlargement of Principal's Duties—Effect on Surety.—The enlargement, without the consent of the sureties, of a tax collector's bond from eight to nine townships discharges the sureties, such enlargement being an implied revocation of the principal's appointment. (Brief.) Mar. 16, 1905.

Failing to recall a delinquent paymaster, and placing new funds in his hands after his delinquency, does not discharge his sureties. Otherwise if delinquency terminated office by law. Ib.

A surety on an official bond can only be charged with moneys coming to the hands of his principal while the latter remains in office. Ib.

Execution of Bond by Agent.—A surety may execute bond through duly constituted agent, and justify as Secretary may direct. Mar. 3, 1898.

Extension of Time to Contractor—Effect.—Permitting the contractor to go on with the work and making payments to him after default does not impliedly extend the time of performance so as to release the surety. Apr. 2, 1904.

Extension of Time to Principal—Liability.—Sureties should agree under seal that an extension of time to their principal shall not operate to impair their liability. Jan. 19, 1887.

Foreign Corporation.—The sureties of a foreign corporation should be citizens of the United States. Dec. 4, 1886.

Holiday—Term of Principal Beginning or Ending on.—Where term collector begins on Sunday, but oath not taken or bond approved till Monday, sureties would be held; if reappointment sureties on old bond would not be liable for acts of Sunday. Jan. 16, 1903.

Increased Responsibilities of Principal.—The act of January 12, 1895, added such additional responsibilities to the duties of the Public Printer that the sureties would not be liable. Feb. 11, 1895.

Indian Agent's Bond—Cumulative Penalties.—A surety on an Indian agent's bond is liable for the penalty or forfeiture imposed by law for presenting false vouchers (22 Stats., 451; 23 Stats., 97), where such law is incorporated in the bond; and such penalty is cumulative to the punishments provided for in sections 3490 and 5438, R. S., and not in conflict with the doctrine of jeopardy.

(Brief.) May 20, 1905.

Same—Liability of Surety.—A surety on an Indian agent's bond is not liable for the penalty or forfeiture imposed by the act of March 1, 1883 (22 Stat., 451), for presenting false vouchers, but only for the actual loss sustained by the Government. (To U. S. Atty., Minn.) Oct. 4, 1904.

Same—Same.—The surety on an Indian agent's bond having expressly assumed the penalty imposed on the principal for presenting false vouchers is liable therefor. Acts of March 1, 1883, and July 4, 1884 (22 Stat., 451; 23 Stats., 97).

(To Bartlett.) Apr. 27, 1905.

Same—Same.—As to liability of the surety on the bond of an Indian agent.

(Brief.) Dec. 15, 1905.

Injuries to Individuals Through Neglect of Principals.—As to liability of sureties on bonds of public officers for injuries to individuals, through neglect of duty, etc. (Brief.) Mar. 6, 1905.

SURETYSHIP—Continued.

Interest Recoverable Against Surety.—According to the weight of authority the plaintiff may recover interest against the sureties, as well as against the principal, by way of damages, though the total recovery exceeds the penalty of the bond. (Brief.) Feb. 1, 1906.

Interstate Casualty Co. of Birmingham, Ala.—Powers.—Said company has power to guarantee the fidelity of persons and execute bonds in judicial proceedings within the act of August 13, 1894, as amended March 23, 1910. Nov. 15, 1910.

Joint and Several.—No division of responsibility can be recognized so far as the United States is concerned. (To Asst. Treas., Boston.) Mar. 9, 1900.

Liability—After Principal's Term.—Liability ceases with expiration of principal's term; four years' term. Oct. 23, 1897.

Same—After Term of Principal.—Doubts liability of sureties after expiration of principal's term. (To Sixth Aud.) Dec. 30, 1880.

Same—During Term—Not Shown.—Where an officer holds under a temporary appointment and a year thereafter, his temporary bond would not cover a defalcation not shown to have occurred during the officer's temporary appointment. Jan. 25, 1889.

Same—For More Than—Judgment.—A surety would not be liable for more than a judgment against his principal. (To U. S. Atty., N. Ga.) July 20, 1895.

Same—For Term of Principal.—Only responsible for exact term of principal's appointment; surety under first appointment not liable for defalcation under second term. (U. S. Atty., E. N. Y.) Aug. 7, 1895.

Same—In Excess of Bond.—A surety can in no case be subjected to a liability in excess of the penalty of his bond, except perhaps for interest.

(Brief.) Apr. 13, 1906.

Same—Limitation.—All bonds to the United States are required to be joint and several, and a surety can not limit his liability. Dec. 9, 1885.

Same—Office not Provided by Law.—Where the officer was not provided by law until after his appointment and giving bond, the sureties are liable.

(To U. S. Atty., Mass.) Nov. 27, 1880.

Same—Of Government Employee—Stoppage of Salary.—Neither section 1766, R. S., nor the act of March 3, 1875 (18 Stat., 481), applies to debts arising out of suretyship, and such employee's salary can not be stopped to pay such debts.

Oct. 12, 1881.

Nov. 15, 1881.

Nov. 28, 1881.

Same—Of Surety's Estate.—Estate of surety on postmaster's bond is liable for defaults of principal occurring after surety's death.

(To U. S. Atty., Mass.) Feb. 4, 1881.

Feb. 16, 1881.

Same—On Bond of Postal Clerk for Thefts.—The reasoning that the United States are bailees of money stolen by a postal clerk, and may sue him in that capacity, and that his liability is covered by his bond, applies to any case of theft of money, whether from registered or unregistered letters.

(To U. S. Atty., W. N. Y.) Aug. 29, 1907.

Same—Where Principal Holds Over.—Sureties are liable for balance on hand at end of term. (To U. S. Atty., Washington, D. C.) June 26, 1895.

Lien in Favor of Surety on Discharging Debt.—The act of 1894 (28 Stats., 278) gives a material man no claim or lien upon moneys due the contractor by the Government; hence a surety by discharging such a claim does not acquire a lien which would give him priority over the assignee in bankruptcy of the contractor. Mar. 19, 1906.

SURETYSHIP—Continued.

Limitation of Liability.—All official bonds should be joint and several, and sureties thereto should not be permitted to limit their liability.

(To Harris.) Dec. 17, 1885.

Material Men and Laborers Act—Suit Against Nonresident Defendant.—No method is known by which service of process can be had on a nonresident defendant in a suit brought by a material man or subcontractor in the name of the United States, under the act of August 13, 1894 (28 Stat., 278), as amended February 24, 1905 (33 Stat., 812). There is nothing in the act to prevent such creditor from proceeding on his original cause of action against the nonresident defendant wherever he may be found. (To Chapin & Henry.) Nov. 23, 1906.

Member of Congress as a surety.

Sept. 26, 1885.

Modification of Contract—Liability.—Refusal cosurety to modification of contract will not affect liability of assenting; former not liable. Aug. 1, 1893.

Names of Sureties in a Judgment.—That the final judgment in the case of a forfeited bail bond does not name the sureties, except as "et als.," is no ground for vacating the judgment. (To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Notice to Sureties of Defaults.—Notice to sureties of defaults required by the act of August 8, 1888 (25 Stat., 387), applies only to settlements after that date.

May 10, 1894.

Official Bonds—Limitation of Surety's Liability.—The liability of a surety on an official bond can not, after acceptance, be limited by agreement of the Secretary of the Treasury to an amount less than the penalty of the bond.

Nov. 24, 1905.

Officer of a Corporation as Surety.—An officer of a corporation may be accepted as surety on a bond in which the corporation is the principal. Aug. 20, 1903.

Same—Justification.—To require such surety to justify in property, exclusive of stock in such corporation, is a matter of regulation, and suggests that Rule VIII of common carriers' bonds is sufficient. Aug. 20, 1903.

Payments Due Deceased Contractor.—A balance due by the Government to a deceased contractor can not be paid to the surety of such contractor to meet claims of subcontractors, etc., as it is assets in the hands of the legal representative of the deceased. Aug. 17, 1905.

Same—To Principal After Surety Protests.—Payments to principal after default, in face of protest by surety against indulgence and payments, could not safely be made by Government. Apr. 2, 1904.

Same—To Sureties.—Payment to sureties may be made if they enter into contract to finish work and give bond. Feb. 9, 1894.

Same—To Surety After Default.—Payment of installments earned by contractor or for work subsequent to default, to surety, who is permitted to finish the work, would be unauthorized. Apr. 2, 1904.

Penalty—Liability for.—As to liability of surety for penalty imposed on the principal. (Brief.) Dec. 15, 1905.

Penalty of Contract Bond as Liquidated Damages.—(Decision of United States Circuit Court for District of Maryland.) (Brief.) Jan. 28, 1907.

Postmaster's Bond—Agents of Sureties—Liability and Release.—Sureties are liable for the acts of their agent in charge of a post office after the removal of the principal up to the time when a successor takes possession, even though such agent is afterwards appointed postmaster. But the sureties may terminate their responsibility at the end of 60 days by giving written notice. Section 3836, R. S. (U. S. Atty., E. N. Y.) Feb. 10, 1905.

Premium—Payment by Officer on Furlough.—The payment of premium to a surety company by a superintendent of construction of public buildings while on furlough can probably only be avoided by his making an arrangement with such company or by resigning his position. Apr. 25, 1906.

SURETYSHIP—Continued.

Railroad Company.—A railroad company may become surety if not ultra vires.

July 28, 1894.

Refund to Surety.—Amount paid by surety can not be refunded to him out of pro rata share due to his principal. (To U. S. Atty., W. Ky.)

May 17, 1900.

Reinsurance.—It is not advisable for the Government to take bonds with reinsurance, and the concession to take "several" bonds, where not otherwise required by statute, should not be further extended. It would be safer if all bonds for the protection of the United States should be "joint and several."

July 30, 1908.

Same.—Reinsurance bonds not running direct to the United States could probably not be made available for the protection of subcontractors and laborers under the acts of 1894 (28 Stat., 278) and 1905 (33 Stat., 812).

Ib.

Same.—Where reinsurance runs to the Government, the relation between the surety and reinsurers is that of principal and surety, and not that of cosureties, and the surety could claim no right of contribution from or maintain an action against the reinsurers for a proportionate amount of a loss.

Oct. 5, 1910.

Same.—The United States could not recover "jointly" against such reinsurers, but could severally, and if recovery was had against one it would have a right of contribution from the other reinsurers.

Oct. 5, 1910.

Release of Cosureties—Covenant Not to Sue.—When the release of one cosurety releases the others; covenant not to sue; review.

(To Aud. P. O.) June 22, 1893.

Aug. 5, 1895.

Apr. 23, 1901.

Same—Effect on Others—Covenant Not to Sue.—Unless where changed by State statute the common-law rule would prevail and the release of one cosurety would release all; a release through a covenant not to sue is not apparent.

May 16, 1893.

June 22, 1893.

Same—Effect.—The weight of authority sustains the doctrine that the release of one or more sureties has the effect of releasing the others.

Nov. 15, 1893.

Same.—The effect of a release of a cosurety.

(Brief.) May 2, 1905.

Same—Alabama.—In Alabama it is thought the release of one judgment debtor—surety on a recognizance bond—would not release his codebtors.

(Brief.) Dec. 3, 1906.

Same—Kentucky.—In Kentucky, when a judgment is taken on a bond, the relation of principal and surety is destroyed, and the release of one of the judgment debtors is a release of all.

(Brief.) Nov. 1, 1905.

Same—Tennessee.—In Tennessee all the sureties to a bond would be released from liability on a judgment thereon by a compromise with one, but such release would not operate as a discharge of the principal.

(Brief.) Sept. 5, 1905.

Same.—There is no authority to release as surety on an official bond. If a surety is insolvent, a new bond may be required, but this would not release a surety on the old bond.

Oct. 1, 1886.

Release of Surety on bond of collector of internal revenue.

Jan. 8, 1895.

Release of Sureties—After Payment of Defalcation.—Sureties are not released from further liability if after payment of indebtedness principal remains in office.

Jan. 22, 1896.

Same.—Sureties on bonds of postmasters and collectors of internal revenue may be released.

Aug. 17, 1897.

Same—Request.—Objections to proposed legislation that sureties may be released upon request.

Mar. 13, 1900.

SURETYSHIP—Continued.

Release of Sureties—Notice of Principal's Wrongdoing.—Sureties not released by giving notice to Government officers that principal is embezzling, and not removed. Feb. 9, 1901.

Same—Through Extension of Time.—Extension of time to contractor after default, if express and for a definite period and without surety's consent, would operate as a discharge of the surety. Apr. 2, 1904.

Same—Renewal Bond.—The decisions of the Comptroller of the Treasury and the supreme court of the District of Columbia, that a renewal bond under the act of March 2, 1895 (28 Stat., 808), does not release or affect the liability of the sureties under the old bond, are binding upon the Government, although the solicitor is inclined to the view that Congress intended the new bond to be a substitute for the old. (To Gilbert.) Jan. 23, 1906.

Same—On Account of Alteration in Bond.—Where a bond with a material alteration on its face is presented to the Government, it may be that the sureties are released if the alteration was made by the principal alone and the Government did not make the necessary inquiries before accepting it.

(To U. S. Atty., Wn. Va.) Mar. 11, 1907.

Same.—The sureties on a postal bond on which suit has been brought in Virginia can not show that they were induced by fraud of their principal to sign such bond, unless they can also show that plaintiff's officers had knowledge of such fraud. Ib.

Same—By Extensions of Time of Performance Granted the Principal.

(Brief.) Oct. 12, 1907.

Same—By Laches.—The failure of the Government to pursue its legal remedies against a defaulting officer or to notify the sureties of its irregularities does not operate to release the sureties. (To U. S. Atty., M. Tenn.) Apr. 21, 1908.

Same.—On first contract on account of new clause in the second. *See also* Contracts.

Same.—On bond to secure duplicate pension checks. *See* Lost Instruments and Property.

Residence of Sureties.—Sureties should be residents and have property in United States. Feb. 6, 1901.

Rights and Liabilities of Sureties.—Rights and liabilities of sureties in cumulative and successive official bonds. (Brief.) Apr. 13, 1905.

Rights of Sureties.—Rights of sureties as affected by the "change" clause in building contracts. (Brief.) Apr. 17, 1905.

Right of Surety Who has Paid Material Men to Amount Due Contractor as Against Government Set-off. (Brief.) Mar. 20, 1908.

Sealing of Bond by a Corporation.—Aside from the regulations of the department, a bond to the United States by a corporation may be sealed or not sealed, according to the law of the State where executed. Oct. 17, 1908.

Special Disbursing Agents and Voluntary Bonds—Liability of Surety.—As to the liability of sureties on voluntary bonds, and more particularly special disbursing agents. Sections 3614, 3657, 3658, 255, R. S., etc.

(Brief.) Dec. 20, 1905.

Subrogation.—Sureties who pay to the United States the amount due from their principal are subrogated to the rights of the United States against him.

Oct. 28, 1893.

Same.—An attorney of the administrator of surety can not be subrogated to Government's rights against the property. Dec. 22, 1903.

SURETYSHIP—Continued.

Subrogation—Lien—Discharge of Government.—An agreement between a contractor and his surety that in case of the default of the former all moneys due him by the Government should be credited on any claim against the surety, would no doubt create a lien in favor of the surety upon such moneys, but payment thereof in the event of the contractor's bankruptcy should be made to the receiver and the surety left to assert his right to priority in the bankruptcy court.

Mar. 19, 1906.

Where the bankruptcy court makes an order which subrogates the surety to the right of a contractor to complete the work, receive payments of moneys due, etc., payments to the surety would probably operate a full discharge of the Government, but the question need not be decided, as for all purposes it is better to make the warrants payable to the receiver and the receiver to indorse them to the surety.

Ib.

Suits Against Nonresident Surety.—The surety of an Indian agent should be sued with the principal in a district to which the latter has removed and the surety is a nonresident but has an agent, and the chances taken of an appearance by the surety or a favorable decision as to jurisdiction.

(To U. S. Atty., E. Okla.) Nov. 27, 1909.

Suit Against Single Surety on joint and several bond.

(To Aud. P. O.) Apr. 19, 1894.

Suits Against Surety—By Subcontractors—Payment to United States a Defense.—Where surety of failing contractor satisfied indebtedness of United States, that would be defense pro tanto to action by subcontractors.

July 27, 1903.

Same—Limitation on Postmasters' Bonds.—Limitation applicable to sureties on postmasters' bonds.

(To Auditor.) May 5, 1885.

Mar. 11, 1893.

Feb. 21, 1895.

Aug. 2, 1898.

Doubtful if three years repealed.

Same—On Bond to Assistant Treasurer from Subordinate.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action.

(Brief.) Jan. 26, 1907.

Same—Same.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States.

Ib.

Surety and Superintendent of Construction Incompatible.—A surety for a contractor on a public building is ineligible for the office of superintendent of construction thereof, and he can not be relieved of his suretyship.

Oct. 20, 1885.

Term of Principal—Liability Beyond.—It is doubtful if liability of sureties would extend beyond term of principal on bonds running when act of 1895 passed.

Apr. 17, 1897.

Transfer of Contract Through Power of Attorney—Liability of Surety.—A surety would not be liable, unless he so agrees, for the failure of an attorney in fact of the principal to complete a contract.

Mar. 4, 1898.

Trust Companies as sureties on customs bonds.

June 2, 1891.

Validity of Bond of Employees of Subtreasury to United States—Guarantee Bond.—The validity of a bond taken by the United States from an employee of a subtreasury or other office the head of which is required to give bond, is questionable, but the Government may take a bond from a guarantor insuring the fidelity, etc., of such employee.

May 30, 1907.

SURETYSHIP—Continued.

When Liability of Surety Commences.—Liability of surety attaches from date qualification of principal. July 20, 1898.

Withdrawal of Contractor from Bond—Effect.—Assuming the right of a contractor to withdraw from his bond before its approval by the department, the liability of his surety would not fall, as it is to guarantee the performance of the contract. (To U. S. Atty., S. Ill.) Aug. 18, 1909.

SURFMEN.

See Life-Saving Service.

SWORDS.

Captured from a Confederate in time of war can not be returned without an act of Congress. Oct. 26, 1886.

TARIFF ACT.

Misplaced punctuation. *See* Congress.

TAXATION.

Advertising Obligation.—A negotiable obligation for \$5 to be received on account of patent application fees is not prohibited, but it is subject to the tax of 10 per cent, provided in section 19, act of February 8, 1875 (18 Stat., 311).

Dec. 8, 1899.

Assessments on National Banks Under State Law.—Assessments on national banks voluntarily availing themselves of State law providing a "depositor's guaranty fund" would not be State taxation of the capital. Mar. 16, 1908.

Bonds of the United States. *See* Obligations of the United States, this title.

Canadian Currency.—A national bank receiving Canadian currency and sending the same as it accumulates to a point in Canada does not incur the 10 per cent tax on circulation imposed by sections 19 and 20 of the act of February 8, 1875 (18 Stat., 311).

Jan. 24, 1906.

Certificates of Indebtedness. *See* Obligations of the United States, this title.

Checks or Duebills.—Persons paying out duebills payable in merchandise for \$1 are liable to 10 per cent tax. (To Hodgson.) May 18, 1880.

Clearing-House Certificates.—Such certificates intended for circulation are "notes" within the act of February 8, 1875, and subject to 10 per cent taxation.

Sept. 13, 1893.

County Bonds—Use as Currency.—A county is not a corporation, nor are bonds notes within the statute taxing circulating notes other than those of national banks.

Sept. 28, 1894.

Direct Tax Sales—Reimbursement to Evicted Purchasers.—It was not the purpose of the thirty-sixth section of the act of August 5, 1861 (12 Stat., 304), that the original owner should retain the land and also receive from the Treasury the sum paid by the purchaser.

Aug. 25, 1885.

Duties, Imposts, etc., must be uniform, and salmon taken and canned in Alaska can not be subjected to a duty.

Feb. 16, 1895.

Interest on United States Bonds.—The interest on United States bonds is not subject to State or county taxation. (Treas. U. S.) May 5, 1904.

Legacy of United States Bonds.—A State tax on a legacy consisting of United States bonds is valid, the tax being upon the legacy and not upon the bonds.

Aug. 27, 1907.

National-Bank Notes.—A State or municipality can not tax national-bank circulation.

Jan. 3, 1891.

May 17, 1899.

National-Bank Stock. *See also* National Banks.

Obligations of the United States—"Greenbacks"—Municipal.—United States currency or "greenbacks" are not subject to State or municipal taxation.

Oct. 22, 1890.

TELEGRAPHIC COMMUNICATIONS.

Rate for—Circulars Fixing Rates.—As the Postmaster General is required to fix annually the rates for telegraphing his circular of 1881 on the subject is not now in force. Sept. 12, 1885.

Government Messages.—Telegrams to receivers of national banks are Government messages. Nov. 6, 1889.

Payment in Advance.—The payment in advance for a telegram is not a violation of section 3648, R. S., prohibiting the advance of public money in any case. Sept. 29, 1893.

TEMPORARY IMPORTATIONS. *See* Free Importation, this title.

TENANT.

Ownership of buildings erected by tenants. *See* Lands.

See Landlord and Tenant.

TENANTS IN COMMON.

As to the payment of the share of rent due a deceased tenant in common. *See* Payment.

TERRITORIAL.

Officers.—Civil appointees should qualify before officers named in 23 Stat., p. 27. Mar. 31, 1885.

TERRITORIAL ACTS.

Validity.—The consideration of the validity of an act of the legislative assembly of the Territory of Arizona would probably be premature and inexpedient, pending its ratification or rejection by Congress as provided by section 1850, R. S. June 5, 1885.

TERRITORY.

"A State or Parts of a State" includes a Territory. June 10, 1908.

TESTIMONY. *See* Witnesses; Evidence.

TIMBER.

Sale of Pending Replevin Proceedings. *See* Replevin.

TIMBER TRESPASS.

Disposition of Moneys from Depredations.—Suggests that section 4751, R. S., may be repealed, and such moneys should be paid into the Treasury, not subject to Secretary of the Navy. (To Sec. Navy.) Oct. 14, 1880.

Compromise of Cases. *See* Compromise.

See Public Lands.

TITLE. *See* Lands.

TITLE COMPANY. *See* Trust Companies.

TONNAGE TAX.

Alien Officer.—Section 4219, R. S., imposing penal tax on vessel having alien officer, not repealed. June 13, 1895.

Construction of sections 4219 and 4220, R. S., and other acts in regard to alien officer on United States vessel. Nov. 10, 1894.

Refund of Certain.—Where the collection of tonnage tax on vessels from certain ports was to be suspended upon proclamation by the President, such tax collected prior to that time, but after the act of Congress relating to the matter, can not be refunded. Apr. 4, 1885.

Vessels Touching at Other than Free Ports.—A vessel from a "free" port which only touches at one not free, is not liable to such tax. Feb. 14, 1891.

Remission. *See* Remission.

See also Taxation; Vessels.

TOWN. *See* Words and Phrases.

TOWNSHIP. See Words and Phrases.

TOWNSHIP BONDS. See Bonds, Municipal.

TOXINS. See Public Health and Marine-Hospital Service.

TOY MONEY. See Counterfeiting.

TRADE CHECKS.

Aluminum, not in similitude of any coin, would not be unlawful.

(To Horton.) Sept. 14, 1910.

Same.—Similitude of Coin.—Aluminum check, in size, color, and design like a coin, to be received for one "sweet breads cigar," etc., is forbidden.

Oct. 12, 1898.

Same—Same.—Aluminum trade checks in the exact size of the 5 and 10 cent coins, and taken and passed as money, are forbidden.

Sept. 25, 1901.

Bimetal Redeemable in Goods.—A bimetal check, size 1-cent piece, but not otherwise similar, redeemable in goods, is not forbidden.

June 6, 1902.

Brass and Aluminum—Similitude.—Such checks in the form and color of coins are forbidden.

(To U. S. Atty., Minn.) Sept. 1, 1898.

Business or Trade Checks—Similitude.—The right to manufacture or use business or trade checks redeemable in merchandise or otherwise, of metal of different kinds, round, of various sizes, designs, colors, and inscriptions, is questionable, and should not be sanctioned. (Act of 1891—Comp. Stat., 3687.)

July 18, 1904.

"Cash Coupon."—For 5 cents, payable in merchandise or currency, is forbidden.

(To Zimmerman.) Sept. 6, 1898.

"Chips" or Tokens.—Stating on their face that they are payable in merchandise, and not resembling coin, are not in violation of law. Sections 167, 168, and 178 of the Penal Code.

June 17, 1910.

Coupons—Circulation of.

Oct. 30, 1891.

Same—For Whisky.—Coupon to be accepted as 10 cents in cash when presented as part payment for merchandise (whisky) not forbidden.

Aug. 28, 1902.

Same—In Books.—Coupons in books payable only in merchandise, and not transferable, are not prohibited.

(To Patterson.) Oct. 1, 1898.

Same—"Merchant's Coupon Book."—Coupons for 1 cent to be received in payment for goods are not prohibited.

Sept. 12, 1891.

Same—Not in Similitude of Money.—"Merchant's coupon credit book" redeemable in goods not prohibited.

June 9, 1900.

Same—Not Money.—Not intended to circulate as money, and not made in imitation of United States coupons, may be used.

Dec. 8, 1885.

Disks.—Lemon-colored pasteboard disks inscribed in black ink "25¢ N. T. L. Co." redeemable in goods or money, are trade checks and not in violation of statute.

Feb. 4, 1910.

Duebill.

Mar. 3, 1894.

Same—Aluminum.—Circular, square, and octagonal aluminum duebills, some with a large hole in the center and scalloped, not in similitude of coins, are not forbidden.

(To Ford.) Aug. 18, 1898.

Same—Oblong Paper.—Oblong pieces of paper, payable in merchandise, are not forbidden.

(To Tudor.) Aug. 24, 1898.

Same—Scrip or Obligations.—In denomination of 5 and 10 cents, with the words "This is not intended to be used as money," but payable to bearer, is subject to tax. It is also in similitude of obligations of the United States and forbidden.

Apr. 2, 1898.

Same—Similitude.—Duebill, in colors, on paper 5 by 2½ inches, payable in merchandise, not in similitude of any obligation of the United States, is not forbidden.

Oct. 29, 1898.

TRADE CHECKS—Continued.

Duebill—Yellow Paper.—Merchandise duebill, on yellow paper about 4 by 2½ inches, for which on demand possessor will get 50 cents worth of goods, is not forbidden. Oct. 6, 1898.

Five-Cent Obligation.—A check, having a face and figure 5 in two places, which will be accepted for 5 cents with every cash purchase of \$1, is a violation of section 3583, R. S., forbidding money obligations of less than \$1.

(To Patterson.) Feb. 21, 1899.

General Discussion in Relation to.

Nov. 3, 1893.

"Merchant Coupon Credit Book."—A book of coupons to be sold on credit, the purchaser to use the coupons in trading with the seller of the book, is not forbidden. June 9, 1900.

Metal.—A piece of white metal, size of 5-cent coin, and words "The J. D. Robertson Mer. Co. 10 in trade, Jewell City, Kansas," the reverse plain except figure "10;" not considered in similitude of any coin, and not prohibited.

(To Treas. U. S.) July 7, 1896.

Same—Advertisement, circular about 2½ inches in diameter, redeemable for 5 cents, is forbidden, as circulating as money. May 22, 1899.

Same—Brass.—Brass checks like sample payable in merchandise are not forbidden. June 9, 1899.

Same—Similitude 1 Cent.—A metal advertisement "good for one — in merchandise, in similitude as to color and size of the 1-cent piece, is forbidden.

(To Treas. U. S.) Jan. 7, 1898.

Same—Same.—An obligation for 5 cents payable in merchandise, a close imitation as to size and color of the 1-cent piece, is forbidden.

(To Bayley.) Apr. 27, 1898.

Same—Similitude of Coins.—Metal checks payable in merchandise, but in similitude of coins, are forbidden. (To Griggs.) Oct. 1, 1898.

Metal Token "for 50 in merchandise," a close imitation of the 50-cent piece, is forbidden. Apr. 27, 1898.

Nickel Exchange Association.

Dec. 1, 1891.

Notes or Checks—Payable in Goods.—Notes or paper checks payable in goods are not prohibited. (To Griggs.) Oct. 1, 1898.

Obligations Payable in Merchandise are not prohibited.

(To Comp. Currency.) Apr. 7, 1893.

Order for Merchandise.—Order for 10 cents in merchandise not prohibited.

Nov. 20, 1899.

Nov. 29, 1899.

Order for 10 Cents.—An order for 10 cents, made payable to bearer in merchandise at the place of business of certain dealers mentioned therein, is not a violation.

Nov. 20, 1899.

Payable in Merchandise.—Obligations issued by the "Colorado Supply Co." payable to bearer, in sums of 10 cents and \$1, in merchandise, are not forbidden.

Apr. 15, 1890.

Payable in Merchandise for less than \$1 are not unlawful under section 3583, R. S. (sec. 176, Penal Code). (To Workman.) Jan. 11, 1910.

Same—Counterfeits.—If such checks, however, resemble the coins in size, color, inscription, etc., they would be in violation of act of February 16, 1891 (26 Stat., 742). Ib.

Rebate Checks—For Merchandise "Free of Charge."—Not forbidden.

Oct. 3, 1898.

Scrip Obligations.—Payable in merchandise or transportation for 50 cents and \$10 are not prohibited or taxable. Sept. 22, 1886.

TRADE CHECKS—Continued.

Scrip.—Not in similitude of any obligation or security of the United States, is not prohibited. Aug. 6, 1894.

Scrip or Obligations.—The scrip or obligations issued by the "Standard Mercantile Co." and made payable in merchandise in sums of 10 and 25 cents, is not forbidden. Nov. 29, 1899.

Seal of United States on.—If seal used on United States obligations should be printed on trade coupons it would be a violation. Apr. 9, 1902.

Similitude of Coins.—Aluminum pieces "good for 100 in merchandise" in similitude of United States coins are forbidden. May 17, 1897.

Dec. 18, 1899.

Same.—A trade check is not prohibited unless it is in the likeness of United States money or coin. (To McElroy.) Oct. 27, 1905.

Same.—Trade checks which resemble the coins in size, color, inscription, etc., are in violation of act of February 10, 1891 (26 Stat., 742).

(To Workman.) Jan. 11, 1910.

Stamps.—A stamp on an oblong piece of paper 1 by 1½ inches, good for 2 cents in trade, is not forbidden. Nov. 3, 1891.

Tokens—Similitude.—Tokens or business checks, metal, having color closely resembling silver, size of the silver coins, payable in merchandise, are forbidden as in similitude of coins. (To Wilkins.) Oct. 22, 1898.

Trade Note in Similitude of Greenback is prohibited. Jan. 14, 1890.

Use of.—Checks of rubber, metal, paper, etc., if made payable in goods, may be used. (To Ward & Degron.) Apr. 19, 1881.

See also Counterfeiting; Money.

TRADE-MARKS. *See* Customs Laws.**TRANSCRIPTS.**

Certifying.—Mode of certifying before and after the act of 1894. Oct. 9, 1894.

Same—Dockery Act.—Proper mode of certifying; construction of the "Dockery" Act and sections 882 and 886, R. S.

(To U. S. Atty., and Sec. Treas.) May 11, 1895.

Certification.—In case of contractors section 882 applies.

(To U. S. Atty., Ariz.) May 22, 1895.

Certification of, by Assistant Register. *See* Evidence.

Establishing Abandonment of Contract.—Would not establish abandonment of contract by mail carrier. Apr. 17, 1902.

Prima Facie Evidence.—Treasury transcripts are made prima facie evidence by section 886, R. S., and no credit should be admitted upon trial unless previously presented to the accounting officers, or on vouchers not before in defendant's possession, or on account of absence from the country or unavoidable accident. Section 951, R. S. (To U. S. Atty., N. N. Y.) May 18, 1907.

Sufficiency.—Containing only portion of accounts insufficient to warrant judgment against sureties. Jan. 4, 1900.

As Evidence. *See* Evidence.

See also Accounts.

TRANSFER.

Of Property from one Department to another. *See* Executive Departments.

Transfer or Assignment of a Public Contract. (Brief.) Oct. 16, 1907.

TRANSFER OF BONDS. *See* Bonds of the United States.**TRANSFER OF OLD INSTRUMENTS.** *See* Old Instruments.**TRANSFERS.** *See* Assignments; Claims.

TRANSPORTATION.

As to free transportation under interstate commerce act. *See* Interstate Commerce.

See Coin.

TRAVELING EXPENSES. *See* Expenses.**TREASURER OF THE UNITED STATES.**

Bond—Liable when in Charge of Subtreasuries.—Neither the statute nor the terms of the Treasurer's bond would make his bond liable for defaults in a subtreasury while he was in charge thereof. May 5, 1897.

Collecting Interest of Indian-Trust Funds. *See* Indian Trust-Funds.

Deputy Assistant Treasurer—Appointment—Duties.—Appointment of deputy assistant treasurer is to be made by President; duties are such as may be assigned by Treasurer. Mar. 16, 1901.

Liability for Paying Forged Checks.—The Treasurer of the United States is liable for the amount of checks paid by him to a Government disbursing officer, which had been issued officially by the latter to fictitious persons, whose names, together with his own, in a private capacity, such disbursing officer had indorsed thereon. (To Comp. Treasury.) May 5, 1906.

Right to Sue on Bond to Assistant Treasurer from a Subordinate.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action. (Brief.) Jan. 26, 1907.

Same—Right of Assistant Treasurer to Sue Before.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States. Ib.

Same—Suit by United States as Assignee.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued on by the United States "at the relation" of the obligee, but may be as "assignee," if assigned to the Government. Mar. 30, 1907.

Suit Against, Without Transcript.—A suit may be maintained on the bond of the Treasurer of the United States to recover payments made on forged indorsements of a disbursing officer's checks, independently of a transcript, but it would be better to have an account stated in such a case. June 4, 1906.

Validity of Bond to United States from Employee of Subtreasury.—The validity of a bond taken by the United States from an employee of a subtreasury or other office the head of which is required to give bond, is questionable, but the Government may take a bond from a guarantor insuring the fidelity, etc., of such an employee or employees. Mar. 30, 1907.

TREASURY CHECKS. *See* Bills and Notes.**TREASURY DEPARTMENT.**

Assistant Secretary of the Treasury. *See* Assistant Secretary of the Treasury.

Charwomen—Control of.—There is no legal objection to placing the charwomen appropriated for in the various bureaus and offices under the control of the chief clerk of the department. July 30, 1910.

Chief Clerk—Captain of the Watch.—The Secretary has absolute control of these officers and may devolve upon the chief clerk the duty of supervising the captain of the watch. Mar. 19, 1910.

Chief Clerk—Superintendent of the Building.—The duties of superintendent of the building can not be transferred from the chief clerk, as the statutes impose upon him such duties. July 30, 1910.

Delegation of Authority to Approve Vouchers.—The authority to approve vouchers for expenditures by the Treasury Department may be delegated to the heads of bureaus instead of an assistant secretary. June 18, 1909.

TREASURY DEPARTMENT—Continued.**Delegation of Authority to Assistant Secretaries—Power of "Acting Secretary."**

The Assistant Secretaries of the Treasury may as "Assistant Secretary" sign letters, documents, papers, or do anything officially that the Secretary may lawfully do, when so authorized by the Secretary, but for convenience and expediency certain classes of letters and documents should be signed by the Secretary himself. When an assistant is "Acting Secretary" he may do, by virtue of section 177, R. S., whatever the Secretary may lawfully do.

June 18, 1909.

Apr. 23, 1910.

Same—Same.—Secretary may delegate performance of merely ministerial acts, but not those requiring judgment and discretion. Examples and exceptions.

Acting Secretary may do all things Secretary may do. Apr. 23, 1910.

Delegation of Authority to Make Contracts—"General Supply Committee."—Contracts made by "General Supply Committee" instead of Secretary of the Treasury, are valid. The Secretary is a principal in such cases. Apr. 25, 1910.

Delegation of Authority to Sign Letters and Papers. (Brief.) Mar. 18, 1910.

Deposit of Funds to Pay Duties. See Customs Laws.

Divisions of Printing and Stationery, and Appointments—Changes.—Both of these divisions have been created by virtue of annual appropriations, but as no specific duties have been prescribed for them the Secretary may make changes in the present assignment of their respective duties. July 30, 1910.

Forms—Supervision.—Treasury forms numbered 472, 474, 475, and 909 of the general catalogue, and number 434 of the New York catalogue, all relate to customs matters and are within the supervision of the Treasury Department, and not the Department of Commerce and Labor. July 30, 1904.

Navigation—Transfer to Department of Commerce and Labor.—Further legislation specifically declaring that certain matters under the supervision of the Treasury Department at the time of the creation of the Department of Commerce and Labor are now deemed under the control of the Bureau of Navigation in the latter department is not required. July 30, 1904.

Payment of Claims. See Claims.

Power of Assistant Secretary to Convene Revenue-Cutter Service Court.—The Secretary has power to direct an Assistant Secretary to convene such court.

May 10, 1910.

Redemption of Moneys.—There is no legal objection to having mutilated currency counted, canceled, and split at the subtreasuries and forwarded by express or registered mail to the Treasurer. (Brief.) Dec. 1, 1909.

Secretary of the Treasury. See Secretary of the Treasury.

Soldiers as Guards.—Soldiers can not be employed to do guard duty in the Treasury unless in an emergency, especially as Congress has provided watchmen.

Apr. 6, 1910.

Transfer of Work from One Office to Another.—The Secretary may change the administrative control of the following appropriations:

Pay of assistant custodians and janitors.

Fuel, lights, and water for public buildings.

Furniture and repairs to the same.

Repairs and preservation of public buildings.

Inspector and assistant inspector of electric-light plants, gas and fixtures.

Inspector of supplies.

July 30, 1910.

Same.—It is doubtful whether the inspectors of furniture could be transferred from the Supervising Architect's office, and it ought not to be done. Ib.

As to Supplies and Service. See Supplies and Service.

TREASURY DRAFT.*See also* Bills and Notes.**Garnishment.**—Not subject to garnishment process.

Feb. 15, 1886.

Mutilated and Soiled—Circulation.—As to circulation of soiled and mutilated Treasury notes. *See* Money.**TREASURY NOTES.****Redemption—From What Fund.**—When Treasury notes are redeemed in gold, they are to be treated as redeemed from the gold reserve fund, and not from the general fund of the Treasury, which would be contrary to the statute.

Dec. 28, 1910.

See also Counterfeiting.**TREASURY, SECRETARY OF.** *See* Treasury Department; Secretary of the Treasury.**TREASURY TRANSCRIPTS.** *See* Transcripts.**As Evidence.** *See* Evidence.**TREASURY WARRANTS.****Stopping Payment.**—Where Treasury warrants have been delivered to a number of beneficiaries and passed into the hands of innocent holders, it is not seen how payment could be stopped; otherwise where the warrants are still in the possession of the beneficiaries or their attorneys.

Aug. 3, 1906.

TREATIES.**Force of—Construction.**—A treaty is as binding as an act of Congress; should be liberally construed.

Oct. 21, 1897.

Construction of, is a matter of law, to be governed by the same rules, *mutatis mutandis*, as prevail in the construction of contracts and statutes; generally should be liberally construed, especially when for mutual protection.

Aug. 11, 1910.

See Customs, Reciprocity.**TREATY OF WASHINGTON.****Effect of Termination on Importations.** *See* Customs, Transit of Merchandise through Canada and the United States.**TRESPASS.**On sunken treasure ship. *See* Treasury Department.**TRIAL BY JURY.** *See* Practice.**TRUST.****Payment by Surety.**—A trust is not created in favor of a surety who has to pay purchase money for land.

Nov. 5, 1902.

As to impressing a trust on postal funds deposited in a bank. *See* United States.**TRUST COMPANY.**Conversion to a national bank. *See* National Banks.**TRUST COMPANIES.****Defining Supervision and Jurisdiction of Comptroller of the Currency over trust, fiduciary, surety, and companies of like character in the District of Columbia.**

Feb. 9, 1901.

National Safe Deposit Company.—Powers under the act of October 1, 1890.

Dec. 19, 1890.

See also Banks and Banking.**TRUST DEEDS AND MORTGAGES.****Securing an Old Claim—Lien.**—A deed of trust given in 1858 to secure an unliquidated claim of the United States is still a lien on the lands in the hands of subsequent purchasers, etc., although no steps have been taken to adjudicate the claim or enforce the trust since 1866. (To Atty. Gen.) June 11, 1906.

TRUSTEE.

Government.—Applicability of statute of limitations to. *See* Statute of Limitations.

Secretary of the Treasury. *See* Secretary of the Treasury.

Mar. 14, 1887.

When he May Appoint an Agent.

Dec. 21, 1894.

TRUST FUNDS.

Compromise in Interest of. *See* Compromise.

See Moneys.

TRUSTS AND MONOPOLIES.

Conspiracy.—Conspiracy in restraint of trade affecting the Government.

(Brief.) Apr. 10, 1905.

Regulation.—The power of Congress to regulate the "trusts."

(Brief.) Jan. 12, 1905.

TWENTY-EIGHT-HOUR LAW.

Express Company.—It is doubtful if an express company would be liable to the penalty imposed for keeping animals in cars prohibited time. Sept. 1, 1900.

UNCLAIMED MONEYS. *See* Moneys.**UNION PACIFIC RAILROAD.** *See* Pacific Railroads.**UNITED STATES.**

Acts of Agents.—The United States is not bound for unauthorized acts of its officers and agents.

Aug. 14, 1894.

Nov. 19, 1896.

July 20, 1899.

Affected by State Statutes of Limitation.—The United States is not bound by State statutes of limitation as to issuing executions on judgments in its favor or laches of its officers. Section 916, R. S.

(Brief.) Aug. 9, 1907.

Appearance as Defendant. *See* Suits.

Assignment of Claims Against the United States.

(Brief.) June 29, 1909.

Bidders' Deposit—Liability for.—Question of liability of Government for bidders' deposit misappropriated by acting custodian of public building should be left to courts.

Jan. 29, 1904.

Bound or Not by Statutes in which Not Named.—It is seriously doubted whether the Government is not bound by the "limitation of liability" statute (sec. 4283, R. S.), and the Harter Act (27 Stat., 445), although not expressly named therein.

(To Atty. Gen.) Dec. 20, 1910.

Carrier's Liability for Loss of Mail. *See* Postal Service.

Contracts and Bonds in Behalf of.—May enter into contract and take bonds where not prohibited by law.

Mar. 4, 1895.

Contracts—Liability on.—The United States is not liable where less fuel taken than bids call for.

Dec. 9, 1886.

Contracts with the Government. *See* Contracts.

Certificates of Indebtedness, taxation of. *See* Finance.

Debts Due—Reduction of Debtors' Credits.—Opinion that under section 3466, R. S., proceedings may be had against persons indebted to a cigar manufacturer in default for taxes.

(To U. S. Atty., E. Pa.) May 11, 1899.

Devise or Bequest to.—There is no doubt of the capacity of the United States to acquire property by devise or bequest unless such devise or bequest is invalid under the law of the State where the testator resided or the property is situated.

Oct. 6, 1906.

A bequest, therefore, to the United States "for the improvement of the postal money-order system" by a resident of Massachusetts or the District of Columbia would be valid and there is no authority on the part of executive officers of the Government to return the fund to the testator's estate.

Ib.

Such fund, however, can not be used by the Post Office Department until specifically appropriated by act of Congress to the purpose mentioned.

Ib.

UNITED STATES—Continued.

Extortion by.—Power and prestige of the Government should not be used to extort payment of an inequitable claim. (To Atty., S. N. Y.) Oct. 28, 1903.

Garnishment of Public Funds.—Funds of the Government in the hands of its disbursing officers for the payment of Government contractors can not be attached or garnished by creditors of such contractors.

(To Meservey.) Dec. 17, 1906.

(To McCormick.) Dec. 17, 1906.

(To Sec. Treas.) Dec. 17, 1906.

(To U. S. Atty., S. N. Y.) Dec. 19, 1906.

Gifts to.—There is no objection to acceptance by the Secretary of the Treasury of a gift to the Government from an American citizen. Dec. 23, 1910.

Giving Court Bonds. See Bonds—Court.

Government Contracts with Aliens. See Contracts.

Government Officers as Garnishees. (Brief.) Dec. 15, 1906.

Holding by Adverse Possession. See Adverse Possession.

Infringement of Patents by. See Patents.

Insolvent Bank as Trustee of Postal Funds.—A trust in favor of the United States is impressed upon money on hand when a bank becomes insolvent to the amount of postal funds placed therein by a postmaster as a special deposit, and suit should be brought at request of postmaster's sureties against the receiver to maintain it. (Atty., Ind.) May 20, 1904.

Judgments Against—Lien.—Limitation of lien on judgments against the United States. Apr. 27, 1893.

Jurisdiction on the North Coast of Alaska.—The jurisdiction of the United States over contiguous water does not extend over one marine league from shore, except for purposes of revenue. Feb. 16, 1894.

Jurisdiction of Accounting Officers of Claims against the United States for unliquidated damages. See Accounting Officers.

Laches.—Laches not imputable in paying forged pension checks sent to soldier while claim pending for widow's pension. Sept. 11, 1899.

Liability—For Acts of Agents.—The United States is liable for the acts of its agents performed in the line of their duty. Dec. 15, 1880.

Same—For Chartered Barge—Sinking of.—The United States is not liable for the sinking of a chartered barge where the captain did not obey orders of Government officers. Feb. 14, 1894.

Same—For Damage to Imported Goods.—The United States would not be responsible for damage to goods in customs custody while on the dock. Oct. 8, 1887.

Same—For Goods Shipped as Directed by Government.—A barrel of oil ordered by the Government and shipped according to its directions, and lost during transshipment, the Government is liable to the seller. Apr. 1, 1899.

Same—For Hired Boat.—The Government is not liable for the burning of a hired launch not due to the negligence of its officers, nor for hire since the boat was disabled. Aug. 9, 1909.

Same—For Salvage. See Salvage.

Same—For Water Charges on Account of Leak in Government Pipe.—Where water was furnished by a supply company to a life-saving station through a pipe, a part of which belonged to the Government, and in which there was a leak, it is strongly believed that the United States is liable for such quantity of water as was shown by the meter to have passed into the Government's end of the pipe; but the question of the payment of the bill therefor is one for the Comptroller of the Treasury to determine.

(To Gen. Supt. L. S. Ser.) Dec. 4, 1907.

UNITED STATES—Continued.

Liability—Right of Indemnity.—The United States has a right of indemnity against an electric-power company for the amount of a bill for water for a life-saving station which leaked from a Government pipe into which it passed from a water-supply company, and which leak was caused by electrolysis by currents from wires of said electric company. (To Gen. Supt. L. S. Ser.) Dec. 4, 1907.

Same—For Wrongful Transfer of Bonds.—Where the Register of the Treasury recognized the transfer of bonds by a person acting as trustee who had no right to act as such, the United States is liable. Dec. 15, 1888.

Same—Same.—The United States is not liable to the banks at whose instance a wrongful transfer of bonds was made by the Register of the Treasury.

July 13, 1889.

Liability over, to the United States of a contractor in case of delay. *See Damages.*

Manufacture of Patented Device by the Government. (Brief.) July 19, 1909.

Material Men and Laborers' Act—Use of United States.—The United States should bring suit on the bond of a Government contractor for the benefit of a person furnishing such contractor materials, where the material man can not bring suit "where the contract was to be performed" as required by the act of February 24, 1905 (33 Stat., 812).

Dec. 17, 1906.

(To U. S. Atty., S. N. Y.) Dec. 20, 1906.

Moneys of the United States.—Moneys received in trust by agents of the Government for lands purchased from individual Indians are not "moneys of the United States" within the contemplation of section 3621, R. S., and need not be deposited in designated Government depositories. Jan. 4, 1908.

Same—Withheld—Action to Recover.—Moneys which have escheated to the United States while in the custody of a public officer, and which he refuses to deposit in the Treasury, can only be reached (outside of the District of Columbia) by an action for recovery of the amount so withheld, and not through mandamus as an original proceeding. (Brief.) Nov. 5, 1907.

Navigation Laws.—The laws of the United States should govern officers in administering navigation laws. Apr. 6, 1887.

Officers of, Carrying Out Bequest for Public Purpose.—The General Superintendent of the Life-Saving Service may accept or decline the trust where a bequest has been made to him in his official capacity "for the purchase of a circulating library for the life-saving men." If he accepts he may purchase the books for one of the stations, preferably the one nearest the home of the testatrix, or if he declines, the beneficiaries may apply to a court to appoint a trustee. (To Gen. Supt. L. S. Ser.) Nov. 21, 1907.

Payment of Claims. *See Claims.*

Same—Of Dues to the United States.—A concurrent resolution of Congress recommending payments by checks of dues to and from the United States would not operate as an amendment or repeal of section 3473, R. S., requiring payment of duties in coin, etc. (Brief.) Feb. 1, 1908.

Same—Of Duties and Taxes by.—There is no authority in law to require the United States to pay either customs duties or internal revenue taxes.

Sept. 30, 1897.

Same—Of Interest by. *See Interest.*

Power of Attorney by. *See Power of Attorney.*

Power of the United States as Parens Patrie. (Brief.) Nov. 1, 1907.

Power Over Territories.—Has sovereignty over Territories. June 15, 1896.

Priority.—Has no priority in distribution assets insolvent national bank, only for money advanced in redeeming notes. June 27, 1899.

Same.—The United States should have priority in distribution of money paid into court by surety of failing contractor; such money is part of insolvent's estate; court should not allow surety an attorney's fee.

(To Atty., E. Pa.) July 27, 1903.

UNITED STATES—Continued.

Priority—Affected by State Statutes.—It is believed that the priority secured to the Government by section 3466, R. S., can not be superseded by a State statute regulating the disposition of assets of an insolvent surety company.

(To U. S. Atty., E. Va.) July 9, 1907.

Same—As Creditor.—Has no priority in assets insolvent national bank for amount postal funds on deposit. Sept. 14, 1899.

Same—In Assets.—The United States is entitled to priority in the distribution of a decedent's estate for a fine imposed in a criminal case. Jan. 23, 1906.

Same—In Payment of Debts. See Priority.

Same—Of Payment.—The United States is entitled to priority of payment of all debts due it by an insolvent or bankrupt debtor, except in the case of an insolvent national bank. (To U. S. Atty., N. Iowa.) Oct. 7, 1908.

Same—On Contractor's Bond.—Has priority over laborers and material men in recovering on bond of failing contractor. July 25, 1900.

Oct. 24, 1900.

(To Atty., Philadelphia.) June 21, 1902.

Same—Same.—As courts have decided that United States has no priority over labor and material men under act of 1894 (28 Stats., 278) act should be amended.

(To Atty. Gen.) Feb. 29, 1904.

Same—Same.—Doubts correctness of court's decision that the United States has no priority in distribution of penalty of contractor's bond, given under act of August 13, 1894. (Atty. Gen.) Mar. 8, 1904.

Same—To Distributee's Share of an Estate.—The United States can not assert priority to satisfy a judgment against a distributee out of an appropriation by Congress in favor of the estate. Mar. 2, 1905.

Public Buildings. See Public Buildings.

Public Property. See also Public Property.

Quarantine—Taking Over from a State.—The United States should not expend money in taking possession of a State quarantine station until it is shown that the person making the transfer provided for in the act of June 9, 1906 (34 Stat., 299), has proper authority to act in behalf of the State. Nov. 14, 1906.

Refund of Money paid to the United States under a mistake of law. See Payment.

Right of Eminent Domain. See Eminent Domain.

Right of Indemnity.—The United States has a right of indemnity against a coal company for failure to load a ship as agreed, on account of which the owners of the ship recovered damages from the Government.

(To Sec. Navy.) Oct. 19, 1907.

(To Sec. Navy.) Oct. 25, 1907.

Right of the United States to Condemn State or Municipal Property for Public Use. (Brief.) Jan. 24, 1907.

Right of the United States to Proceeds of Property Found at Sea by a Revenue Cutter. (Brief.) Mar. 3, 1906.

Right to Sue a State.—A State may be sued by the United States, and the Supreme Court of the United States has jurisdiction. Dec. 17, 1896.

Aug. 7, 1899.

Right to Sue on Bond Taken by an Assistant Treasurer from a Subordinate.—The United States can not sue on a bond taken by an assistant treasurer of the United States from one of his subordinates to protect himself against any misappropriation of public funds by the subordinate, except in States where the obligee in such a bond may assign his right of action.

(Brief.) Jan. 26, 1907.

UNITED STATES—Continued.

Right to Sue on Bond Taken by an Assistant Treasurer from a Subordinate—
Right of Assistant Treasurer to Sue Before Paying Loss.—The assistant treasurer, however, may himself sue on said bond before making good the loss to the United States. (Brief.) Jan. 26, 1907.

Same—Right of United States to Sue as Assignee.—Bonds taken by assistant United States treasurers from employees of their offices, not being required by law, can not be sued upon by the United States "at the relation" of the obligee, but may be assigned to the Government. Mar. 30, 1907.

Right to Use Inventions of Officers and Employees. See Patents.

Salvage—Liability to Pay.—The United States is subject to pay its share of "general average." Feb. 15, 1896.

Seal and Coat of Arms—Counterfeiting. See Counterfeiting.

Secretary of the Treasury—Power to Borrow Money.—Under section 32, act of June 13, 1898 (30 Stat., 466), the Secretary of the Treasury may borrow on certificates of deposit not exceeding \$100,000,000 to meet public expenditures, and under the act of June 28, 1902 (32 Stat., 484), may borrow on bonds \$45,368,020, the balance of the appropriation for the Isthmian Canal.

July 15, 1909.

Set-Off Against States.—Under the act to reimburse States for expenses relative Spanish War, United States can not exercise right of set-off. Aug. 7, 1899.

Set-off Against.—At to right of set-off against the United States. See Set-off.

Soldiers' Savings.—Not responsible for savings at soldiers' homes.

June 6, 1885.

June 19, 1885.

Oct. 6, 1885.

State Statutes of Limitation—Applicability to.—It is a familiar rule that the United States are not bound by State statutes of limitation.

(To U. S. Atty., W. Tenn.) Nov. 27, 1906.

Statutes in Which Not Named.—Cases cited in which the United States have been held to be bound by statutes in which they were not specially named.

(Brief.) Jan. 9, 1905.

Statutes of Limitation.—Not bound by statutes of limitation except in cases of penalty and forfeiture, etc. Oct. 19, 1899.

Same—Applicability to.—Not bound by statute of limitations; *cestui que trust*.

(To Mr. Bryan.) May 11, 1898.

Suits Against.—The United States can not be brought into court as a party defendant. Apr. 9, 1886.

Same.—The United States can not be brought into court, except in Court of Claims. Oct. 27, 1886.

Same.—Can not be sued without its consent, and no proceedings will lie against its property. Feb. 5, 1902.

Same.—In what cases the United States can be sued. (Brief.) Jan. 27, 1906.

Suits Against Officers—Public Matter.—It is questionable whether a suit against officers of the United States to prevent the alleged contemplated levy of an execution on the lands of one Beniville F., on a judgment against Benjamin F., is not a suit against the United States for equitable relief, and, therefore, an encroachment upon the rule that the Government can not be sued except in cases provided by statute. (To U. S. Atty., Ind.) Apr. 17, 1906.

If the levy had been made, the question could probably be adjudicated upon a motion to quash the levy. Ib.

Same—Defending.—The Government should defend its officers upon whose certificates, made in good faith, a Treasury clerk was committed to an insane asylum, and who has now brought suit against the officers referred to.

May 1, 1906.

UNITED STATES—Continued.

Suits—Discontinuance Where Defendant has Counterclaim.—The Government may discontinue a suit notwithstanding it is one in which the defendant may interpose a counterclaim otherwise barred by the statute of limitations.

(Brief.) Mar. 30, 1906.

Same—Ex Rel.—The Government should bring suit to recover on a postmaster's bond the amount of a registered letter belonging to a third person and which was embezzled by the postmaster, and the collection should be turned over to the owner.

Dec. 9, 1903.

Same—For Others.—The United States has the right to recover from a cashier of an assay office the value of all gold dust stolen by him while in the possession of the Government; such recovery to be for the benefit of those who deposited the gold dust with the Government.

(To U. S. Atty., W. Wash.) Jan. 23, 1906.

Same—In Ejectment Against an Agent of.—In defending a life-saving keeper in an ejectment suit, United States should not be vouched in, but rights of United States can and should be shown, and is a complete defense, as the keeper is the agent of the Government.

(To Atty., E. N. Y.) Dec. 4, 1903.

Same—On Behalf of. See also Suits; Laches.

Same—To Balance Books Merely.—Where United States has no just claim, but suits brought merely to balance books, suits should be dismissed.

(To Comp. Treas.) Dec. 3, 1903.

(To Aud. Treas.) Dec. 12, 1903.

(To Atty. Gen.) Dec. 17, 1903.

Surety Companies as Government instrumentalities. See Suretyship.

Tax on Property of. See Taxation.

Title to Abandoned Cannon.—The title to abandoned confederate cannon is in the Government, and such property can not be given to the finder, or the expenses of excavation authorized; but it is not the practice to interfere with possession if property is worthless.

(To Harvey.) Jan. 22, 1908.

(To Nichols.) July 31, 1908.

(To Sec. Treas.) Aug. 26, 1908.

Trustee—Moneys in Registry of Court.—Moneys in the registry of a United States court are trust funds placed in the custody of the Government.

(Brief.) Nov. 1, 1907.

Unclaimed Moneys in Registry of a Court—Right of Escheat.—Moneys deposited in the registry of a court by private parties to suits which apparently have been abandoned, and which deposits might be withdrawn by one of the parties, are subject to section 996, R. S., as amended (29 Stat., 578), and should be deposited in the Treasury 10 years after such abandonment could be determined.

(To U. S. Atty., N. N. Y.) Mar. 7, 1907.

Same—In Bankruptcy Cases.—Money deposited in 1885 by an assignee in bankruptcy as insufficient to pay a dividend would also come within said section.

Ib.

Same—Same.—Undistributed moneys in an old bankruptcy case ordered by the court to be deposited in the registry of the court over 10 years ago are subject to section 996, R. S., as amended, and should be deposited in the Treasury.

(To Clk. Dist. Ct., Mass.) May 9, 1907.

Same—What Are.—Unclaimed moneys in the registry of a court in contemplation of section 996, R. S., as amended (29 Stat., 578), are those which the court decreed to certain persons 10 years or longer ago and which have not been claimed, or which have been due to certain persons that length of time from the determination or abandonment of litigation, but a fund from which payments are still occasionally ordered by the court can not be said to be unclaimed.

(To Clk. Cir. Ct., S. Iowa.) Mar. 19, 1907.

UNITED STATES—Continued.

Unclaimed Moneys in Registry of a Court—Right of the United States to.—Right of the United States to unclaimed moneys in the registry of a United States court. (Brief.) Nov. 1, 1907.

Same—Time Escheat Law Commences to Run.—The time a right accrues to anyone to withdraw money from the registry of a court is the commencement of the 10 years provided in section 996, R. S., as amended, after which, if such money has not been withdrawn, it should be deposited to the credit of the United States. (To Dep. Clk. Cir. Ct., E. Tenn.) Nov. 30, 1907.

(To Judge U. S. Dist. Ct., E. N. Y.) Dec. 6, 1907.

Same—Same.—The time when a deposit has been made in the registry of a court, or when part payments have been made therefrom, does not determine when the said 10 years commence to run. Ib.

Same—Same.—In case of apparent abandonment of a suit the 10 years commence to run from the time such abandonment may be reasonably assumed. Ib.

Same—No Proceeding Necessary to Escheat.—No order to show cause or other proceeding is necessary before turning these moneys into the Treasury. Ib.

Use of Name "United States".—"United States" as part of name or designation of a business concern or enterprise is not prohibited unless it is used to defraud, injure, or cause damage. Mar. 8, 1910.

Using Patented Inventions of Employees. See Patents.

Validity of Bond to United States by Employee of Subtreasury.—The validity of a bond taken by the United States from an employee of a subtreasury or other office the head of which is required to give bond is questionable, but the Government may take a bond from a guarantor insuring the fidelity, etc., of such an employee or employees. Mar. 30, 1907.

Voluntary Services in Behalf of.—As to accepting voluntary service in behalf of the United States in excess of that authorized by law. See Appropriation; Supplies and Services.

Weights and Measures.—Furnishing to different States.

Oct. 20, 1885.

Dec. 28, 1895.

As to Recovery of Contents of registered letter. See Postal Service.

As to Bringing Suits in the Philippine Islands. See Suits.

UNITED STATES DISTRICT ATTORNEYS.

Appearing for Collectors of Customs.—It is the duty of attorneys to appear on behalf of collectors in cases appealed from Board of General Appraisers without special authority from this office. (To Atty., Buffalo, N. Y.) Feb. 4, 1904.

Appearing in Other Districts.—The Solicitor of the Treasury directed the district attorney of southern New York to appear in eastern district in case of emergency, by authority of section 379, R. S. May 23, 1901.

Bank Suits—Compensation.—Compensation not allowable when acting under section 380. (To U. S. Atty., M. Tenn.) Dec. 9, 1893.

Compensation.—The United States Attorney may be compensated for cases not tried when such cases are of a class which the court has jurisdiction to try and dispose of. Apr. 30, 1885.

Same.—United States attorneys may be compensated in cases for violation of sections 3116 to 3125, R. S., inclusive, under and by virtue of section 838, R. S. Aug. 31, 1885.

Same.—Pay under section 827, R. S., "charges and commission cases."

Nov. 16, 1885.

Nov. 17, 1885.

Same.—United States attorney not entitled to commission in suits on custom-house bonds. Jan. 26, 1886.

UNITED STATES DISTRICT ATTORNEYS—Continued.

- Compensation.**—Pay under section 827 for services under section 771 (customs).
June 28, 1886.
- Same.**—District attorneys may be paid under section 824, R. S., for suits under section 838.
Oct. 2, 1886.
- Same.**—No pay under section 827 in cases review.
Apr. 30, 1891.
June 16, 1891.
- (To Mr. Cousar.) Dec. 21, 1895.
- Same.**—Under section 838 where no proceedings instituted.
Aug. 16, 1895.
Aug. 27, 1895.
Sept. 10, 1895.
- Same.**—Should receive compensation for cases examined, but not prosecuted, under section 838.
Aug. 16, 1895.
Aug. 27, 1895.
- Same—Criminal Proceedings.**—Section 838 does not apply to criminal proceedings.
Sept. 26, 1895.
- Same—Two Per Cent.**—Paid under section 825, R. S., is lawful.
(To Sherman.) Mar. 8, 1880.
- Same—Two Per Cent Compensation** on "moneys collected or realized" includes the securing to the Government what is worth money.
(To 1st Aud.) Dec. 30, 1881.
- Same.**—Not entitled to 2 per cent on suits on warehouse bonds.
Jan. 26, 1886.
- Same—Two Per Cent.**—Change of appropriation from which to pay 2 per cent commission.
Oct. 12, 1886.
- Same.**—No right of election between 2 per cent and statutory fee.
(To clerk district court, Boston.) Feb. 28, 1895.
- Same.**—Two per cent commission, under section 825, R. S., compromise.
(To Mr. Foote.) Feb. 12, 1896.
- Same—Fees.**—Can not be paid under section 838, R. S., for services in a case under section 4347, R. S., carrying goods in a foreign vessel.
Feb. 2, 1885.
- Same.**—Fees for collecting balances due on warehouse and other bonds.
Mar. 22, 1886.
- Same.**—Fees under sections 299 and 827, R. S.
July 18, 1888.
- Same.**—Not entitled to fee in labor contract cases.
May 23, 1890.
- Same.**—Fees under section 825, R. S., where no suit brought.
May 14, 1892.
Jan. 6, 1893.
- Same—Land Title Cases.**—In examining titles to land United States attorneys are entitled to charge for actual expenses only and salary under act of 1896.
Aug. 3, 1896.
- Same—Mileage.**—Double mileage in Nebraska.
(To U. S. Atty., Nebr.) Aug. 25, 1895.
- Same—National Bank Suits.**—Payment from assets by receiver of national banks.
Feb. 16, 1886.
- Same—Power of Secretary of the Treasury Over.**—Power of the Secretary of the Treasury to limit compensation to district attorneys under section 827, R. S.
July 12, 1886.
- Same—Quarantine Violations.**—Not entitled to compensation for duties imposed by quarantine law; not a revenue law.
Nov. 26, 1894.
- Same—Remission Cases.**—Per diem in remission cases.
Nov. 19, 1886.
- Same—Same.**—Pay under section 838, R. S., for services in case of remission of fine under section 5292.
Apr. 21, 1891.
- Same—Same.**—No compensation is authorized by statute in remission cases.
Jan. 3, 1894.

UNITED STATES DISTRICT ATTORNEYS—Continued.

Compensation—Remission Cases.—No compensation is authorized by statute for appearance at summary proceedings in case seized goods. Jan. 3, 1894.

Same—Southern District of New York.—Additional salary to attorney southern New York, under section 827, R. S. Aug. 25, 1893.

Same—Same.—Act of 1896 does not affect compensation United States attorney southern New York; entitled to compensation under section 827. Jan. 26, 1898.

Compensation for Clerks.—The district attorney for the Southern District of New York may receive compensation under section 827, R. S., to pay two clerks in his office. May 23, 1885.

Duty in Customs Appeal Cases.—Upon appeal of customs case from Board of General Appraisers it is duty of United States attorney to conduct in circuit court. Sept. 15, 1898.

Duties in Defending Public Officers.—The law does not make it the duty of a district attorney to defend an action against an assistant surgeon United States Marine-Hospital Service, brought by a former patient in the hospital under his care, for malpractice. (To Fisher.) Dec. 15, 1881.

Duties in Freedman's Savings and Trust Co. Matters.

(To Comp. Currency.) Mar. 17, 1881.

Employment in Insolvent Bank Matters.—It is manifestly improper to employ United States attorneys as private counsel to represent receivers of insolvent national banks, in view of section 380, R. S., and it is extremely doubtful if they could be so employed indirectly as members of firms.

(U. S. Atty., Colo.) Feb. 25, 1905.

National Bank Suits.—United States attorneys should appear by direction of the Solicitor of the Treasury in suits for or against the receivers of national banks.

Oct. 23, 1893.

Payment of Clerks.—In office of the United States attorney for the Southern District of New York. June 1, 1886.

Receiving Moneys.—United States attorneys may receive moneys on behalf of the United States and pay the same into the registry of the court, or a designated depository, according to whether the claims is or is not in court.

(U. S. Atty., Idaho.) June 5, 1905.

Reports.—Necessity for United States attorneys making reports to the Solicitor of the Treasury. (To Atty. Gen.) Jan. 7, 1909.

Reports to Solicitor of the Treasury.—The law requires attorneys to make three reports to the Solicitor, namely, suit, term, and annual. Sections 772 and 773, R. S. Suggests amendment to require special report in July in lieu of the annual report. (To Atty. Gen.) Feb. 4, 1904.

Special Assistants—Employment of.—To employ an assistant to a district attorney merely as a means to obtain information which he claims to possess, not primarily for legal aid, is a doubtful expedient and questionable on the score of authority of law. (To Atty. Gen.) Jan. 22, 1885.

UNITED STATES ATTORNEYS' REPORTS. See Solicitor of the Treasury.

UNITED STATES BONDS. See Bonds of the United States.

UNITED STATES CIRCUIT COURT OF APPEALS.

Returns.—Clerks of such courts should make returns; such returns should receive an "administrative examination;" additional salary, etc. Oct. 27, 1897.

UNITED STATES COMMISSIONERS.

Act of May 28, 1896.—Construction of.

June 15, 1897.

Appointment.—There does not seem to be any objection to the appointment of a United States commissioner at the Fort Stanton Public Health and Marine-Hospital Reservation, N. Mex., but it is a matter to be determined by the district court. Aug. 27, 1906.

UNITED STATES COMMISSIONERS—Continued.

Customs Officer as.—It would seem customs officers can not hold office of; suggests question for judge. June 15, 1897.

Fees in Chinese Cases.—Five dollars per diem fee can not be allowed in Chinese cases; jurisdiction. (To Silver.) Mar. 2, 1899.

Investigating Frauds on the Government.—A United States commissioner who may afterwards have to hear the charges is not proper person to investigate frauds on Government. (To Wyman.) Sept. 28, 1895.

Jurisdiction in Remission Cases.—A commissioner has no authority to report conclusions in remission cases, but only the facts. Nov. 27, 1893.

Powers.—United States commissioners have only such powers as are given them by statute. June 8, 1895.

Secretary of Treasury can not direct. Sept. 13, 1893.

Taking Acknowledgments.—A United States commissioner, not being one of the officers authorized for the purpose (sec. 5135, R. S.), can not take an acknowledgment of an "organization certificate" of a national banking association.

(To Comp. Currency.) Mar. 10, 1908.

UNITED STATES COURTS.

Jurisdiction as to Parties. (Brief.) Oct. 29, 1909.

Jurisdiction in Claims Against United States.—Jurisdiction of, in relation to claims against the United States. (Brief.) Apr. 12, 1905.

Jurisdiction. See also Jurisdiction.

Payment of Costs in suit against the Secretary of the Treasury. See Costs.

Refund of Unclaimed Court Moneys.—Unclaimed moneys from the registry of courts placed in the Treasury in compliance with section 996, R. S., can not be refunded except by authority of Congress.

(To U. S. Atty., E. Pa.) May 28, 1909.

Reopening and Vacating Judgments. See Judgments.

Unclaimed Moneys in Registry—Escheat.—Moneys deposited in the registry of a court by private parties to suits which apparently have been abandoned, and which deposits might be withdrawn by one of the parties, are subject to section 996, R. S., as amended (29 Stat., 578), and should be deposited in the Treasury 10 years after such abandonment could be determined.

(To U. S. Atty., N. N. Y.) Mar. 7, 1907.

Same—In Bankruptcy Cases.—Moneys deposited in 1885 by an assignee in bankruptcy as insufficient to pay a dividend would also come within said section. Ib.

Same—Same.—Undistributed moneys in an old bankruptcy case ordered by the court to be deposited in the registry of the court over 10 years ago are subject to section 996, R. S., as amended, and should be deposited in the Treasury.

(To Clk. Dist. Ct., Mass.) May 9, 1907.

Same—What are.—Unclaimed moneys in the registry of a court in contemplation of section 996, R. S., as amended (29 Stat., 578), are those which the court decreed to certain persons 10 years or longer ago and which have not been claimed, or which have been due to certain persons that length of time from the determination or abandonment of litigation, but a fund from which payments are still occasionally ordered by the court can not be said to be unclaimed.

(To Clk. Cir. Ct., S. Ia.) Mar. 19, 1907.

Same—Right of Escheat.—Right of the Government to unclaimed moneys in the registry of a United States court. (Brief.) Nov. 1, 1907.

Same—Trust Funds.—Moneys in the registry of a United States court are trust funds placed in the custody of the Government. Ib.

UNITED STATES COURTS—Continued.

Unclaimed Moneys in Registry—Time Escheat Law Commences to Run.—The time a right accrues to anyone to withdraw money from the registry of a court is the commencement of the 10 years provided in section 996, R. S., as amended, after which if such money has not been withdrawn, it should be deposited to the credit of the United States.

(To Dep. Clk. Cir. Ct., E. Tenn.) Nov. 30, 1907.

(To Judge U. S. Dist. Ct., E. N. Y.) Dec. 6, 1907.

Same—Time Escheat Law Commences to Run.—The time when a deposit has been made in the registry of a court, or when part payments have been made therefrom, does not determine when the said 10 years commence to run. Ib.

Same—Same.—In case of apparent abandonment of a suit the 10 years commence to run from the time such abandonment may be reasonably assumed. Ib.

Same—No Proceeding Necessary to Escheat.—No order to show cause or other proceeding is necessary before turning these moneys into the Treasury. Ib.

Same. See Moneys.

As to Disposition of Money in Registry. See Money; Public Moneys.

UNITED STATES DEPOSITORIES. See Designated Depositories.

UNITED STATES EXPRESS CO. See Contracts.

July 22, 1910.

UNITED STATES JUDGES.

Eligibility as a Bank Officer.—There is no statute, legal principle, or departmental rule would render a Federal judge ineligible to hold office in a national-bank corporation.

Nov. 21, 1885.

UNITED STATES MARSHALS.

Customs and Mint Employees can not be paid for services as deputy.

Dec. 18, 1882.

UNITED STATES MINTS.

Coinage for Foreign Country.—Can not make silver blanks for coinage for foreign country.

Nov. 16, 1885.

See also Mints and Assay Offices.

UNITED STATES NOTES.

Definition of Notes. See Words and Phrases; Moneys.

Mutilated and Soiled Circulation.—As to circulation of soiled and mutilated United States notes. See Money.

Mutilation of. See Mutilation.

Title to Stolen Fragments. See Money.

UNITED STATES SHIPPING COMMISSIONER.

Compensation to Collectors for acting as. See Customs Laws; Collectors.

Feb. 5, 1884.

Duties of.

Aug. 28, 1890.

Fees for Reshipment.—Shipping commissioners are not entitled to charge for the reshipment of seamen on coastwise and certain other vessels.

Feb. 16, 1887.

USAGE.

See Practice, Departmental.

VEHICLES.

As to entry of, into United States under quarantine laws. See Quarantine.

VESSELS.

Additional Repairs—Extra Compensation.—Where additional repairs are made on a vessel, within the terms of a contract providing for such work and that all docking will be at the expense of the contractor, no extra compensation should be allowed for prolonged dockage.

Jan. 16, 1908.

Alien Officer—Tonnage Tax Therefor.—Penal tax of 50 cents per ton incurred in addition to regular tax, for having alien officer on board.

June 13, 1895.

VESSELS—Continued.

Attachment—Release from, of Vessels Building for United States.—As to filing stipulations under sections 3753 and 3754 and release of vessels from sailing contractors. *See* Public Property, Sept. 29, 1903, and Oct. 7, 1903.

Bill of Health—When Required.—Bill of health authorized and should be required when deemed necessary to protect country. Jan. 3, 1898.

Bill of Sale—Recording.—A bill of sale of a vessel which has not been acknowledged can not be admitted to record. July 25, 1896.

Boarding Before Quarantine Inspection.—More restrictive regulations may be made as to persons boarding vessels before quarantine inspection if the Secretary deems it necessary for the safety of the public health. June 11, 1897.

Boarding Unlawfully.—Optional with master to arrest person going on board unlawfully; offender may be proceeded against, nevertheless. June 8, 1895.

Same—Foreign Vessel.—In view of the conflicting decisions as to whether it is a violation of law to board a foreign vessel before customs inspection, the case should be proceeded with. (To White.) May 4, 1897.

Building for Government—Insurance.—Vessels while building for Treasury Department should be kept insured. Sept. 12, 1894.

Carrying Oil. *See* Steamboat-Inspection Service.

Certificate to Admit Seamen to Hospital—Refusal of Master to Give.—No law to punish master or owners of vessel for refusal to furnish the certificate to seamen required by regulations Marine-Hospital Service. Aug. 6, 1902.

Coaling Outside of Port.—Vessels in the foreign trade can not stop at a place outside of a port to take on bunker coal. June 13, 1905.

Collision—Between Fishing Vessels—Laws Relating to. May 5, 1894.

Same—Liability.—The rule of law is that a vessel in motion coming into collision with one at anchor or moored to a dock is presumed to be in fault and liable for the damages resulting from the collision, unless the stationary vessel was moored in an improper place. Dec. 13, 1904.

The contractors for repairs to a vessel would be liable as bailees for damages occasioned by a collision if they docked such vessel in an improper place.

The rule is that a bailee must exercise ordinary care and diligence. *Ib.*

Same—Loss of Stores. *See* Bill of Lading.

Same—Payment for Repairs to Government Vessel.—Payment of bill for repairs of Government vessel need not await result libel suit. Apr. 21, 1899.

Commissioner of Navigation. *See* Commissioner of Navigation.

Contract for Building—Forfeiture.—Where it is physically impossible for insolvent contractor to build vessels in time stipulated contract may be declared forfeited. Aug. 27, 1903.

Same—Partial Payments on Machinery.—The machinery of a vessel is as much a part thereof as is the hull, and the joint resolution of May 5, 1894 (28 Stat., 582), limiting partial payments to contractors to 75 per cent of the value of the work done, applies to the machinery as well as to the hull. Oct. 11, 1906.

The work on the machinery, however, being completed, and accepted by the Government, except the installation of it in the hull, the delivery of which has been delayed, the joint resolution (*supra*) does not apply to the machinery contractors, and they may be paid the balance due them, less the sum agreed upon to be held until they have installed the machinery in the hull. *Ib.*

Same—Material Men and Laborers' Act.—The act of August 13, 1894 (28 Stat., 278), for the protection of laborers and material men applies to the contract for building a lighthouse vessel. Oct. 19, 1896.

Same. *See* Contracts.

Customs Warehouse.—Importing vessel is a warehouse and goods may be exported in same. Apr. 29, 1885.

VESSELS—Continued.

Damage by Collision with Government Boat.—Prospective profits can not be taken into account in paying for schooner sunk by Coast Survey vessel.

Sept. 22, 1887.

Definition of "Persons engaged in navigating a vessel," "Seamen," and "Marines."

Sept. 1, 1884.

Definition.—The word "vessel" includes every description of water craft or other artificial contrivance used, or capable of being used, as a means of transportation on water; even a raft of logs when towed by a tug.

Dec. 11, 1909.

Same.—A steam dredge is a vessel.

Jan. 14, 1909.

Depositing Papers with Consul, etc.—Liability and in whose name suit should be brought in case a vessel fails to deposit papers on stopping at a place where there is no consul, etc., but within the limits of a port when there is.

(To U. S. Atty., Me.) Feb. 11, 1881.

Deputy Collector of Customs—Interest in Vessels.—A deputy collector of customs is prohibited by section 2638, R. S., from owning or being interested in tugs or other vessels.

Dec. 11, 1909.

Detention of Immigrants on Board Pending Examination.—Under the acts of 1882 such passengers may be detained on the importing vessel a reasonable time in which to allow the examination contemplated by the law without rendering the owners or agents of the vessel liable for damages.

Apr. 7, 1887.

Drawback.—Where constructed wholly or partly of foreign material. *See Customs, Drawback.*

Enrollment—Disputed Title.—The prima facie owner of a vessel should be recognized in the enrollment and license thereof, and a dispute as to title can not be settled by the department.

July 25, 1895.

Entry—At Customhouse—Fishing Vessels.—Entry of fishing vessels is not required, if they do not "touch and trade" at any foreign port.

Mar. 2, 1896.

Same—Meaning.—The prohibition against making entry of a vessel at a place other than a port means, in an enlarged sense, the physical entry of the vessel into such place for the purpose of loading or unloading goods.

June 13, 1905.

Fees of Collectors of Customs and Reports of Services. *See Customs, Collectors.*

Aug. 20, 1886.

Foreign—Wrecked—Repaired.—Where a foreign vessel was wrecked in America, raised, repaired, and sold on account of the repairs and bought by an American, she is entitled to registry.

Oct. 19, 1889.

Forfeiture for Not Listing Chinese.—Section 10, act July 5, 1884, provides for the forfeiture of vessels for not listing Chinese passengers as required by section 8 of the same act.

July 25, 1894.

Fur-Seal Fishing.—License to fish for fur seals can only be issued to vessels of United States and American-owned sailing vessels.

Feb. 19, 1896.

Government—Libel and Attachment.—Vessels belonging to the United States can not be subject of suit in rem to enforce claim.

June 5, 1897.

Hospital Dues on Pilot Boats.—Pilots who live in port and go out merely to conduct incoming vessels into port are not seamen, and the pilot boat is not subject to pay hospital dues on such pilots accordingly.

Jan. 9, 1882.

Immigration. *See Immigration.*

Indorsement of Change of Master.—Indorsement of change of master upon enrollment can not be waived.

Apr. 23, 1895.

Informers' Share—Collector of Customs.—The act of June 22, 1874, does not prevent a collector of customs from claiming as an informer under section 4234, R. S., relating to commerce and navigation.

July 15, 1886.

Informers' Share of Fine.—The law relating to the allowance to informers in customs cases might be applied here, and a claim not passed on by the court or mentioned by the district attorney should not be allowed.

Sept. 30, 1886.

VESSELS—Continued.

Inspection. *See* Steamboat Inspection Service.

Interest of Government in an Unfinished.—Government has not the right to remove unfinished vessel from custody of receiver of failing contractor; court should be asked to give authority to receiver to finish, and interest of United States should be set up. Apr. 11, 1903.

License—Yacht.—Vessel belonging to New York Journal carrying correspondents and dispatches between Habana and Key West not entitled to privileges of a yacht; such must be exclusively for pleasure. Mar. 2, 1898.

Lien. *See* Lien.

Loss of Life by Negligence of Officer—Sailing Vessel.—Section 5344, R. S., applies to sailing as well as to steam vessels. Aug. 15, 1890.

Materials for Repairs—Free Importation. *See* Customs; Free Importations.

Name and Port of Registered Vessel.—The port to be painted on a vessel need not necessarily be a port of entry or delivery, but the port at which or nearest to which the owner, etc., resides. (To U. S. Att., Conn.) Nov. 13, 1883.

Names on—How to be Marked.—Section 4334, R. S., is repealed by the act of February, 1891, providing a uniform rule for marking the name and home port on vessels. Dec. 22, 1891.

Same—Yachts.—The act February 21, 1891, requiring the name to be marked upon the vessel does not apply to yachts. Apr. 2, 1891.

Partial Payment—On Machinery.—In view of the joint resolution of May 5, 1894 (28 Stat., 582), payment in excess of 75 per cent of the value of the work can not be made to the machinery contractors of a revenue cutter, although the completion of the machinery has been postponed by nondelivery of the hull. Oct. 5, 1906.

Oct. 11, 1906.

Payments on Building. *See* Contracts; Vessels.

Passengers. *See also* Passengers.

Penalty for Failure to Present Manifests—Proceedings.—In such cases indictment will not lie, but a penal action or libel will (preferably an action in rem); proceedings may be had against the vessel, irrespective of action against the master. Section 16 of the antimoietty act not applicable.

(To U. S. Att., N. Ohio.) June 20, 1883.

Penalty for not Depositing Papers.—If Hyeres is a part of the port of Toulon and vessel did not enter and clear, penalty should be enforced. Aug. 11, 1880.

Penalty on Failure to Enroll—Proceedings.—There is no provision for forfeiture unless vessel has foreign goods or distilled spirits on board. Doubtful if a penalty incurred, but if so, action at common law only remedy, and clearance may be refused. (To U. S. Att., Del.) Apr. 17, 1883.

Pilots. *See* Steamboat Inspection, this title.

Port Dues on Mail Steamships.—The mail steamships plying between the United States and Brazil that are exempt from such dues and charges are "American seagoing steamships." Aug. 24, 1881.

Proceeds of Seized Vessels—Disposition of. Jan. 26, 1887.

Public Work.—In view of decision of circuit court of appeals (163 F. R., 168) that act of 1894 for protection of material men, etc., includes naval vessels, opinion of Attorney General should be asked on form of bonds accompanying contracts for such vessels. Dec. 9, 1909.

Public Works—Material men's Act.—Vessels are not "public works," and act for protection of material men does not apply. Apr. 11, 1903.

Quarantine.—As to meaning of "enter" in the quarantine act. *See* Quarantine.

Same. *See also* Quarantine.

Recording Conveyances of Docks. *See* Customs; Recording of Vessels.

Refund of Tonnage Tax. *See* Refund.

VESSELS—Continued.

Regatta Rules—Violating.—Licensed officer is subject to investigation on charge of steaming over regatta course in violation of rules. July 31, 1902.

Registry—Foreign Repaired.—It is a substantial compliance with the statute if the application for registry be made by the purchasing American citizen, although he may not have purchased before the raising and repairs were made. Feb. 20, 1888.

Same—Foreign Vessel Repaired.—The expense of raising a wreck or getting a vessel off the beach is a legitimate part of the "repairs put on," to entitle a foreign vessel to American registry. Feb. 2, 1888.

Same—Owned by Foreign Corporation.—A vessel owned by a foreign corporation composed of American citizens is not entitled to registry. Sept. 27, 1893.

Same—Power of Secretary of the Treasury to Grant.—Section 4136, R. S., has not been repealed, and the Secretary of the Treasury may grant registry to a vessel. Feb. 2, 1888.

Same—Wrecked Foreign Built.—Salvage decreed by court may be counted as part of the expense in computing repairs. Aug. 25, 1896.

Remission—Forfeiture.—The costs of condemnation and sale must be paid, and if there is nothing left there can be no remission. June 18, 1885.

Same—Same.—For violation of Chinese immigration law. *See* Remission.

Same—Penalties.—The Secretary of the Treasury has power to remit the penalties imposed for unlawfully anchoring vessels in ports. Dec. 5, 1888.

Same—Same. *See also* Remission.

Same—Tonnage Tax. *See* Remission.

Reports of Wrecked Vessels. *See* Wrecks.

Revenue Cutters.—As to service of revenue cutters in relation to "transportation of passengers and merchandise." *See* Revenue-Cutter Service.

Same. *See* Revenue-Cutter Service.

Sale of Old Vessels. *See* Sale of Old Material.

Salvage.—Reimbursement should be made Government for saving vessel. June 12, 1889.

Sea-Otter Hunting by Foreign.—Foreign vessels hunting sea otter within 3-mile limit may be seized under section 1956, R. S., as amended March 2, 1889 (25 Stat., 1009). May 11, 1896.

Subject to Hospital Tax. *See* Public Health and Marine-Hospital Service.

Taxation—State.—Taxes, State and municipal, on vessel, not unconstitutional. June 18, 1895.

Tonnage Tax. *See* Tonnage Tax.

Transfer—From One Department to Another.—A revenue steamer may be transferred to the Marine-Hospital Service. Jan. 10, 1890.

Same—Same.—Transfer of vessel from Coast Survey to Lighthouse Establishment not authorized; may sell as old material. Jan. 24, 1900.

Same—Same.—The opinion of the solicitor of January 24, 1900, that a vessel could not be so transferred is not to be reconciled with former opinions unless a distinction is made between "loan" and "transfer" and a vessel and furniture. Jan. 22, 1908.

Trespassing on Sunken Treasure Ship. *See* Treasury Department.

Violation of Immigration Laws. *See* Immigration Laws.

Warehouse.—An importing vessel is a warehouse, and goods may be exported in same. Apr. 29, 1885.

Wrecked Crew.—Subsistence. *See* Seamen.

See also Salvage.

VESTED INTEREST. *See* Will.

VIRUSES. *See* Public Health and Marine-Hospital Service.

VOLUNTARY PAYMENT.

Payment by, and release of lands taken for debt to volunteer. *See* Lands.

VOLUNTARY SERVICE. *See* Appropriations; Supplies and Services.

VOUCHERS. *See* Accounts.

WAR.

Refund of Proceeds of Captured Property. *See* Refund.

WARRANTS.

Issuance of duplicates of lost warrants. *See* Lost Instruments and Property.

See also Claims; Payments; Postal Service.

Warrants of Distress. *See* Distress.

WARRANTY DEED.

To Purchaser of Public Building. *See* Public Buildings.

WASHINGTON HOSPITAL FOR FOUNDLINGS.

Treasurer's Bond may be reduced.

May 29, 1899.

WASTE PAPER.

Unissued Bonds.—Whether signatures and seal are printed thereon or not are mere waste paper, and may be destroyed without congressional action.

June 9, 1888.

See Paper.

WATER.

Deficient Supply Causing Losses from Fire.—A municipal corporation is not liable, and, without statutory authority, the officers thereof can not enter into any contract that would make it so, to consumers for losses by fire where, through negligence of the corporation's agents, the supply is deficient or the machinery or apparatus defective or inadequate. (Brief.) Jan. 5, 1905.

Rent. *See* Public Buildings; Taxation.

WATER COMPANIES.

Liability of Government for Water Lost on Account of a Leak.—Where water was furnished by a supply company to a life-saving station through a pipe a part of which belonged to the Government, and in which there was a leak, it is strongly believed that the United States is liable for such quantity of water as was shown by the meter to have passed into the Government's end of the pipe; but the question of the payment of the bill therefor is one for the Comptroller of the Treasury to determine. (To Gen. Supt. L.-S. Ser.) Dec. 4, 1907.

WATER RATES. *See* Public Buildings.

WATER RENT. *See* Public Buildings; Taxation.

WATERS.

Jurisdiction on the Northern Shores of Alaska.—The jurisdiction of the United States over contiguous waters does not extend beyond 1 marine league from shore, except for customs purposes.

Feb. 16, 1894.

Navigable. *See* Navigable Waters.

Riparian Owner—Wharf.—A riparian owner has the right to construct a wharf, pier, etc., if not an interference to navigation, and to charge wharfage.

Apr. 24, 1897.

Pollution of.—No Federal statutes on subject, but several decisions of Federal courts upon common law principles.

Aug. 7, 1901.

WEIGHTS AND MEASURES.

Standard Balances to the States.—The law made provision for but one standard balance to be delivered to each State, and there is no authority to supply a second in place of one destroyed.

Oct. 20, 1885.

Standardization.—The Coast and Geodetic Survey may verify State standards.

Dec. 28, 1895.

WEIGHTS AND MEASURES—Continued.

Standardization.—The office of construction of standard weights and measures is authorized to determine what is necessary in instruments, weights, and measures in order that they may truly perform their functions.

(Atty., S. N. Y.) Apr. 16, 1904.

WHARVES.

Riparian Owner has right to construct a wharf, pier, etc., and charge wharfrage.

Apr. 24, 1897.

As to recording conveyances of docks. *See* Customs—Recording of Vessels.

WILLS.

Apportionment of Income from Bonds Between Life Beneficiary and Remainder-Man. (Brief.) June 4, 1906.

Carrying Out a Bequest to a public officer. *See* Public Officers.

Construction.—D died in 1887, leaving life trust fund to daughter with power of appointment, or to distributees; daughter died in 1899 without exercising power; when did property "pass" to distributees? June 11, 1901.

Devise or Bequest to United States.—There is no doubt of the capacity of the United States to acquire property by devise or bequest, unless such devise or bequest is invalid under the law of the State where the testator resided or the property is situated. Oct. 6, 1906.

A bequest, therefore, to the United States "for the improvement of the postal money-order system" by a resident of Massachusetts or the District of Columbia would be valid, and there is no authority on the part of executive officers of the Government to return the fund to the testator's estate. Ib.

Such fund, however, can not be used by the Post Office Department until specifically appropriated by act of Congress to the purpose mentioned. Ib.

Legacy Tax.—A fund bequeathed to trustees to apply rents and profits, so far as necessary to maintenance of testator's grandson until his majority, and then to pay him the net rents and profits during his natural life, and if he should die leaving issue the trust estate to be conveyed to such issue; if no issue, then to testator's heirs at law; if grandson left a wife he might direct by will a payment to her of part of the corpus of the trust: *Held*, that grandson's interest is contingent. Jan. 2, 1903.

Same.—A fund bequeathed to trustees to pay the net rents and profits to testator's daughter for her sole and separate use, and if said daughter should die leaving issue the trustees directed to convey their shares to such issue; if no issue, then to testator's heirs at law: *Held*, that daughter's interest is contingent. (Brief.) Jan. 2, 1903.

Same.—A share of an estate given to a trustee to pay income thereof to testator's child until 30 years of age and then the principal; and in case of child's death before 30, then to child's heirs, or child may dispose of share by will: *Held*, that child's interest is vested. May 3, 1904.

See also Internal Revenue.

WITHHOLDING SALARY. *See* Salary and Compensation.**WITNESSES.**

Aliens Under Contract.—Quære: Whether aliens under contract can be recognized to appear at trial. Mar. 15, 1902.

Authority of Congressional Committees to Require Attendance Departmental Witnesses.—A congressional committee has authority to send for "Treasury persons and papers," in view of sections 101, 102, and 248, R. S. Nov. 26, 1909.

Defendant's—Making Government.—Defendant's witnesses may be subpoenaed for Government at expense of Government. Jan. 3, 1899.

Forcibly Detaining—Alien Laborers.—To forcibly detain the aliens as witnesses in alien contract-labor cases would not be justifiable. Nov. 24, 1893.

WITNESSES—Continued.

Government Employees.—There should be no disposition on the part of the Government to avoid having its employees attend court as witnesses, if they can by any possibility be spared, but it will not do to have a life-saving station abandoned for this purpose, even for an hour, and the matter should be taken up with the court. (To U. S. Atty., E. N. C.) Apr. 24, 1906.

Same—Fees—Allowance.—Fees paid by order judge or commissioner can not be disallowed by accounting officers; if employee not entitled to fees they should be deducted from his salary. Jan. 3, 1899.

Same—Fees of.—Letter carriers and postal clerks in local offices are not entitled to witness fees. (To U. S. Atty., N. Cal.) Nov. 10, 1885.

Same—Pay.—A plate printer in the Bureau Engraving and Printing can not be paid as a printer while attending court as a witness. Feb. 11, 1891.

Government Employees and Papers.—Employees of the Life-Saving Service are not exempt from attending State courts when subpoenaed, but the books and memoranda of the station need not be produced.

(To Gen. Sup. L. S. S.) May 3, 1892.

Government Employees in Private Suits.—Government employees should be permitted to give information and testimony in private controversies if Government's interests would not be affected. Feb. 6, 1900.

Government Officer—Fees.—Government officer entitled to witness fees when a witness against United States; not otherwise. June 9, 1897.

Dec. 27, 1898.

Same—Same.—Government officers are not entitled to fees when witnesses for the Government. Dec. 27, 1898.

Same—When Proper to Testify.—Head of department is sole judge of propriety of refusal to testify or produce official papers. Feb. 21, 1902.

Government Officers and Records.—A Government officer is not compelled to obey an order of court, either in a criminal or civil case, to produce papers when in his opinion it would not be compatible with the public interest to produce them. Mar. 23, 1908.

Same.—A Government officer is bound to appear as a witness in answer to a subpoena, unless excused, but can not be compelled to testify or produce papers in relation to official matters. (Comp. Cur.) Oct. 20, 1908.

Investigations by Steamboat Inspectors.—Local boards of inspectors in conducting investigations have power to summon any witnesses within their respective districts. May 23, 1888.

Letters Rogatory in actions under section 9, act June 10, 1890.

(To Macfarlane.) July 9, 1895.

July 10, 1895.

Officers Producing Papers in Private Suits.—Surgeon in Marine-Hospital Service may obey subpoena duces tecum in private action if not against public policy.

Mar. 7, 1903.

Payment.—Expenses of attendance of certain witnesses in customs cases may be paid by the collector as expenses in collecting the revenue from customs.

Nov. 5, 1885.

Same—Over 100 Miles from Court.—Expenses of witnesses in defense of a customs inspector who live more than 100 miles from the court, may be paid out of customs appropriation. Oct. 29, 1887.

Revenue-Cutter Service Court.—There does not appear to be any law or rule prohibiting a complainant and witness from acting as a member of such court.

Apr. 29, 1909.

Right to Require a Head of a Department to Testify or Produce Official Papers.

(Brief.) Jan. 8, 1908.

WITNESSES—Continued.

Right to Summon and Pay.—Section 183, R. S., nor any other section, gives the right to summon witnesses to testify in investigations of frauds on the Government or misconduct of officers, and the expenses of a witness in such investigations can not be paid. May 17, 1883.

Secretary of the Treasury.—The Secretary of the Treasury should not be called upon to attend court with papers as a witness; certified copies of the papers could be furnished, or clerk could be subpoenaed. Oct. 28, 1899.

Steamboat Inspection Investigation.—Not essential that stenographer's transcript of testimony taken before board of local steamboat inspectors be signed by witnesses. Nov. 13, 1899.

WOOL.

Mode of Appraisalment.

Feb. 4, 1888.

WORDS.

Fraudulent Use of Words.—"Bottled at United States customhouse building." See Customs; Use of Words.

WORDS AND PHRASES.

"Accident," in view of the various definitions, which results in injury to the person may be said to be a sudden, unexpected, unforeseen event, transpiring without the concurrence of the person injured. Other definitions.

Jan. 11, 1909.

"Acquainted With."

May 21, 1902.

"Act of God."

June 18, 1897.

"Actual Performance of Duties," per diem compensation while in the.

(To Atty. Gen.) Apr. 4, 1908.

"After Judgment of the Court" in section 4 of the pure-food act (34 Stat., 769), means after a judgment of a trial court, and not of a court of last resort.

Aug. 31, 1906.

"Agent in Charge of a Claim," within section 3469, R. S., is one who has given special attention to the nature, proof, and collectibility of the claim in the locality where it arose or is to be enforced; a land agent may report on an offer of compromise accordingly.

(To Com. G. L. O.) Apr. 3, 1909.

"All Forms of Money Issued by the United States" do not literally, but in effect do, include national-bank notes.

(To Weeks.) May 13, 1908.

"American."

Dec. 11, 1884.

"American Fisheries."

June 10, 1885.

Appeal.

July 7, 1883.

Application.

July 7, 1883.

"Approximately."

(To U. S. Atty., D. C.) Aug. 9, 1910.

"At" and "Near."

May 13, 1897.

Building Association issuing "investment contracts," payable periodically, payments to be returned with interest at a fixed time, loaning receipts to buy homes, etc., bring an association within the act of March 4, 1909 (35 Stat., 1058), and under the supervision of the Comptroller of the Currency.

(To Comp. Currency.) Sept. 10, 1909.

"Bureau."

Apr. 10, 1894.

Cargo.

Apr. 3, 1894.

Apr. 12, 1895.

Apr. 14, 1898.

July 22, 1910.

"Canceled Currency."

Feb. 11, 1882.

"Casualty."

(To U. S. Atty., S. N. Y.)

Dec. 27, 1886.

Oct. 8, 1887.

Oct. 3, 1890.

Feb. 24, 1894.

WORDS AND PHRASES—Continued.

Certificates of Indebtedness.—Doubtless Congress intended that certificates of indebtedness would be payable to bearer and unregistered and different from "registered bonds of the United States." Aug. 27, 1909.

"Charges." (To Clk. Ct., N. N. Y.) Feb. 28, 1881.

"Cigars and Cigarettes."—Cigars are "all rolls of tobacco, or any substitute therefor, wrapped with tobacco," while cigarettes are "rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco." Other distinctions and inclusions. Dec. 1, 1909.

"City" or "Town."—The legal and popular idea of a town or city in this country is that of unity and vicinity; a collective body of people, and not several bodies; compactness or contiguity, and not of separation or segregation.

(To Comp. Currency.) Sept. 4, 1908.

"Claim." June 2, 1894.

"Clearance of a Vessel." June 13, 1905.

"Coast" or "Coastal Waters."—Coastal or coast waters mean the 3-mile limit or belt of the high seas adjoining the coast of a nation. Feb. 9, 1905.

Coin Book—Numismatic and Historical Books.—An album or card receptacle containing facsimile relief impressions of coins on stiff paper is not a book within the definition of the act of 1903 (32 Stat., 1223) permitting the use of illustrations of coins in numismatic and historical books and journals.

Feb. 25, 1907.

"Compromise."—The word "compromise," as used in section 3469, R. S., defined.

(Brief.) Mar. 13, 1905.

"Compromise" defined. (Brief.) Oct. 3, 1907.

"Contingent Expenses." June 26, 1895.

"Convict." Dec. 2, 1891.

"Conviction." May 29, 1894.

"Corporation." (To Comp. Currency.) May 9, 1893.

"Counterfeiting." (To Chief S. S.) Sept. 6, 1881.

Dec. 28, 1894.

"Debts Due to the United States."—The words "debts due to the United States," in section 3467, R. S., refer exclusively to debts due by the decedent, and not to a judgment against a distributee. Mar. 2, 1905.

"Department." May 17, 1897.

"Design." Feb. 27, 1895.

"Domestic Animals." Jan. 16, 1895.

"Domicile." Feb. 27, 1893.

Mar. 6, 1903.

"Donation."—Giving the use of buildings and grounds for a consideration is not a donation within the meaning of section 17, act of May 27, 1908 (35 Stat., 391). June 2, 1908.

Dredge (Steam) is a Vessel. Jan. 14, 1909.

"Eligible."—The word "eligible," in connection with appointment to office, has been very generally held to mean capable of being chosen or appointed.

Apr. 15, 1905.

"Escheat."—Escheat is a mere accidental devolution of the ownership of property. Sept. 26, 1908.

"Entry of a Vessel."—The entry of a vessel at a port means, in an enlarged sense, a physical entry of the vessel for the purpose of taking on or unloading goods. June 13, 1905.

"Exported," as Applied to a Vessel.—A vessel is exported in the meaning of section 17, act June 26, 1884 (23 Stat., 57), providing for drawback on ship-building materials, whether it goes on its own bottom by its own power or in tow or on the deck of another vessel. Jan. 14, 1909.

WORDS AND PHRASES—Continued.

- "Failing Contractor"** is a departmental phrase, generally indicating a failure to perform, an end of contractual relations, and the annulment of the contract.
(To U. S. Atty., En. Pa.) Nov. 3, 1904.
- "Felony."** June 20, 1900.
- "Final Settlement,"** in act of February 24, 1905 (33 Stat., 811), providing for suits by subcontractors against contractors. Suggestions as to definition.
May 1, 1909.
- "Fine" and "Penalty."** Feb. 4, 1901.
- "Fiscal" or "Money Claims."**—"Money" or "fiscal" claims embrace any claim of the United States to money under any statute which provides that a certain sum shall be "forfeited and paid" for the commission of a certain act, particularly where such forfeiture is the sole punishment. Mar. 8, 1909.
- "Forfeiture."**—A forfeiture results from some illegal act or negligence of the owner of the thing forfeited. Sept. 26, 1908.
- "Forgery."** Dec. 28, 1894.
- "Fraud."** Apr. 29, 1885.
- "Funded Indebtedness."** Sept. 26, 1910.
- Haven.** Sept. 13, 1893.
- "House for Business Purposes."** Jan. 28, 1888.
- "In" and "Into."** (To U. S. Atty., So. Tex.) Apr. 17, 1903.
- "Indirect,"** defined as applied to a husband's interest in his wife's estate.
(Brief.) July 21, 1908.
- In the Line of Duty.** Feb. 3, 1885.
Nov. 30, 1885.
Aug. 8, 1894.
- "In Such Form as May be Prescribed,"** would not authorize the registration of certificates of indebtedness as registered bonds. Aug. 27, 1909.
- "Inter-State"** is not the equivalent of the word "National" in the title of a bank and is not prohibited by section 5243, R. S. July 24, 1905.
- "Into."** (To U. S. Atty., S. Tex.) Apr. 17, 1903.
- "Lawful Money of the United States"** embraces all forms of money which are made legal tender by the laws of the United States, not including national-bank notes.
(To Weeks.) May 13, 1908.
- "Laws of the State,"** in section 2, act of July 7, 1898 (30 Stat., 717), do not embrace mere police regulations or ordinances of municipal corporations.
Nov. 24, 1908.
- "Laws Relating to the Revenue."** Aug. 31, 1885.
- Location; Locality; Place.** (Brief.) Dec. 20, 1905.
- "Manufacture" Defined.** Mar. 7, 1908.
- "Manufacture."**—"Cleaning and sacking" oats is not a manufacture.
Apr. 9, 1908.
- "Marines."** Sept. 1, 1884.
- Material men.** Apr. 28, 1910.
- Merchandise.** Apr. 12, 1895.
Apr. 14, 1898.
- "Mitigate" and "Mitigation" Defined.** (Brief.) Oct. 3, 1907.
- "More or Less."** (To Public Printer.) Aug. 4, 1894.
(To Sec. Interior.) Jan. 6, 1900.
- "Municipal Bond"** is a sealed instrument by which the municipality undertakes to pay a specified sum of money; and in some States if the instrument purports to be a "bond" it will be treated as such though not sealed. Sept. 1, 1908.
- "Municipal Ordinances"** are not embraced in "Laws of the State" in section 2, act of July 7, 1898 (30 Stat., 717). Nov. 24, 1908.

WORDS AND PHRASES—Continued.

"Municipality"—"District"—"Township."—The words "other legally constituted municipality or district" embrace a township.	Aug. 17, 1908.
Navigable Waters.	July 3, 1895.
"Near."	May 13, 1897.
"Net Funded Indebtedness."—The words "net funded indebtedness" in the currency act of May 30, 1908 (35 Stat., 547), mean that portion of the funded indebtedness of the municipality which remains after deducting such of its bonds, etc., as may be purchased and placed in a sinking fund.	July 8, 1908.
"Net" Funded Indebtedness.	Sept. 26, 1910.
"Now."	May 10, 1895.
"Obligation and Other Security."	Dec. 28, 1894.
"Office."	July 11, 1885.
"Officer."	Apr. 29, 1885.
	July 11, 1885.
Officer of the United States—Member of Congress.	June 21, 1888.
"On the High Seas."	June 24, 1882.
"Other Government Offices."	Jan. 5, 1886.
Pardon.	Mar. 13, 1888.
	June 20, 1900.
"Penalty."	Feb. 4, 1901.
"Persons Engaged in Navigating the Vessel."	Sept. 1, 1884.
Pilot.	Jan. 9, 1882.
"Political Offense."	June 20, 1900.
Port.	Sept. 19, 1893.
	July 15, 1895.
"Property."—Judicial definitions of "property."	(Brief.) Apr. 3, 1905.
Public Building.—A public building is "one of which the possession and use, as well as the property (ownership) in it, are in the public."	Oct. 13, 1904.
"Public Moneys" ordinarily applies to the moneys of the Government received from the public revenue or intrusted to its officers charged with the duty of receiving, keeping, or disbursing the same; moneys belonging to the United States.	May 8, 1909.
"Public Works."	Oct. 19, 1896.
"Quantity."	May 25, 1893.
"Relationship."	Sept. 11, 1895.
"Remit" and "Remission" defined.	(Brief.) Oct. 3, 1907.
"Resemblance."	(To Stuart.) Feb. 9, 1880.
"Revenue Laws."	(To U. S. Atty., S. N. Y.) Sept. 3, 1880.
Savings Banks.	(To Comp. Currency.) Aug. 16, 1910.
Sea-Going.	June 24, 1882.
Seaman.	Jan. 9, 1882.
"Seamen."	Sept. 1, 1884.
"Similitude."	(To Stuart.) Feb. 9, 1880.
"Special and Additional Deposits" of Government funds in national banks mean those over and above the sums necessary for the operations of the Government.	June 10, 1908.
Subcontractor.	Apr. 28, 1910.
"Superintendent."	(Brief.) Mar. 14, 1905.
"Superintendence."	Ib.
"Superintendency."	Ib.
"Temporary Depositaries" are those in which the Government deposits funds for the relief of the country.	June 10, 1908.

WORDS AND PHRASES—Continued.

"The Last Preceding Valuation of Property for the Assessment of Taxes."

- "Time of Entry." (To U. S. Atty., S. Fla.) Aug. 6, 1910.
 "Trade-Mark." Oct. 12, 1881.
 "United States Notes" mean the notes provided for in section 3571, R. S., commonly known as "greenbacks." Feb. 27, 1895.
 (To Weeks.) May 13, 1908.
 "Until." June 11, 1895.
 "Valuation of its (municipality) Taxable Property." Sept. 26, 1910.
 "Vessel" includes a steam dredge within the meaning of section 17, act June 26, 1884 (23 Stat., 57), providing drawback on shipbuilding materials.
 Jan. 14, 1909.
 "Vessel" includes every description of water craft or other artificial contrivance used, or capable of being used, as a means of transportation on water; even a raft of logs when towed by a tug.
 Dec. 11, 1909.
 "Vessel of the United States." May 14, 1880.
 Voyage. Jan. 9, 1882.

WORLD'S COLUMBIAN EXPOSITION. See Expositions.

WORLD'S INDUSTRIAL AND COTTON CENTENNIAL EXPOSITION.
 See Expositions.

WRECKAGE.

Abandoned. See Abandoned; Found.

Clothing Found on Drowned Man.—Ownership of. Nov. 20, 1895.

Derelict.—Ownership of.—According to the law governing wrecks and derelict goods, the old British frigate *Hussar* and contents, sunk in Long Island Sound, belong to the United States.
 Dec. 12, 1894.

Disposition. Sept. 23, 1887.
 Feb. 8, 1888.

Same—Bale of Cotton.—Bale of cotton found by surfman on coast of North Carolina should be turned over to nearest wreck commissioner. Oct. 18, 1897.

Same—Cask of Rum.—Cask of rum found by life-saving crew should be turned over to proper State official; if none such, then to finder. May 3, 1897.

Same—Clothing Washed Ashore.—Clothing washed ashore from wreck on the coast of North Carolina belongs first to State; second, to finder. Nov. 27, 1895.

Same—Property Found by Revenue Cutter.—Property recovered by the Revenue-Cutter Service from a vessel sunken 9 miles offshore in the ocean should be turned over to the owner, if found, but if not, then it should be sold and the proceeds deposited in the court for the benefit of (1) the owner or (2) the United States.
 (Brief.) Mar. 3, 1906.

Same—Stranded Goods.—Money and property found on the seas or bay shores of New Jersey by employees of the Life-Saving Service should be delivered to the proper State commissioner. June 23, 1887.

Same—Stranded Property.—Where life-saving surfmen in New Jersey find stranded property and there is no wreck commissioner in the county, the governor should be notified in order that a commissioner may be appointed.
 July 27, 1887.

Same—Same.—Found by Life-Saving Service employees. See Life-Saving Service.

Same—Wrecked Property Found.—In North Carolina when wrecked property is found by the life-saving crews, it should be turned over to the State.
 Nov. 15, 1886.

Found. See also Found.

Lumber.—Claim for lumber that inspector of customs did not take possession of.
 June 26, 1891.

WRECKAGE—Continued.

Lumber.—Ownership of lumber found by a member of a life-saving crew.

Apr. 1, 1896.

Ownership of.

Apr. 21, 1894.

Property from, taken in charge by keepers of life-saving stations. *See* Life-Saving Service.

Recovery of—Contract.—Secretary may contract under section 3755, R. S., for recovery of Spanish vessel wrecked in 1820 or 1840. Feb. 14, 1898.

Right of Government to.—There is no limitation to the right of United States to wrecked, abandoned, or derelict property. May 28, 1897.

Right to Wrecked Property.—The owner of land upon which wrecked property is cast has no special rights therein. Dec. 21, 1883.

Same.—Where the States do not authorize any person to take charge of such property, and the owner fails to appear in a reasonable time, the goods become the property of the finder. *Ib.*

Same.—The proceeds of wrecks found at sea should be paid into the Treasury. *Ib.*

Title to Wrecked Cargo.—A keeper of a life-saving station is justified in claiming coal given to him by the insurers of a wreck and washed ashore prior to the sale of such wreck "as she then lay."

(To Gen. Supt. L. S. Serv.) Dec. 8, 1908.

Yawl Boat—Found. *See* Found.

Salvage. *See* Salvage.

See also Wrecks.

WRECKING.

Canadian Vessel in American Waters—Wrecking Outfit.—A Canadian wrecking outfit may come into the United States by rail for use on a Canadian wrecking vessel. May 10, 1894.

WRECKS.

Abandoned Gunboats.—The Secretary of the Treasury can not relinquish Government's title to old wrecked gunboats, except through sale, and may consider an offer to purchase, if submitted. Section 3755, R. S.

(To Crum.) Dec. 23, 1909.

Destruction of.—Destruction of a wreck or derelict which is dangerous to navigation. (Brief.) May 1, 1905.

Obstructions.—As to wrecks being obstructions and dangerous to navigation. *See* Navigation.

Salvage. *See* Salvage.

Subsistence of Wrecked Crew. *See* Seamen.

Wreck Reports to be Made by Owner, etc.—It is considered that section 10, act of June 20, 1874 (18 Stat., 128), requires the wreck report provided for therein to be made by the actual managing owner, agent, or master at the time a disaster occurs to a vessel, and not necessarily by the parties to the registry record. Apr. 19, 1907.

See also Wreckage.

WRIT.

Scire Facias.—That scire facias had not been served on the sureties on a forfeited bail bond might entitle them to relief against the judgment by proceedings in equity, but a court of law can not entertain a proceeding to vacate a judgment because there had been no service of process on the defendant.

(To U. S. Atty., W. Tenn.) Nov. 27, 1906.

WRIT OF ERROR. *See* Appeal and Error. *

YACHT. *See* Vessels, License.

YELLOW FEVER. *See* Public Health and Marine-Hospital Service.

CONSTITUTION AND STATUTES CONSTRUED AND CITED.

Constitution.

Article 1.		July 22, 1910.
Article 1, section 2.		June 21, 1888.
Article 1, section 2, clause 3.	(Brief.)	Feb. 11, 1909.
Article 1, section 6.		June 21, 1888.
Article 1, section 7.	(Brief.)	Feb. 1, 1908.
Article 1, section 8, clause 1.	(Brief.)	Feb. 11, 1909.
Article 2, section 2.	(To Dep. Comp. Currency.)	June 13, 1908.
Articles 4, 5, and 7.		Mar. 14, 1910.
Article 11, section 2, clause 2.	Postal conventions.	Jan. 15, 1909.
Article 14.	(Brief.)	Feb. 11, 1909.
Amendment, Article 5.	Depriving of liberty or property.	
	(To U. S. Atty., M. Tenn.)	Apr. 21, 1908.
Amendment, Article 14, section 1.	Depriving of liberty or property.	
	(To U. S. Atty., M. Tenn.)	Apr. 21, 1908.

Revised Statutes.

Section 1.		Feb. 10, 1894.
3.		Sept. 18, 1886.
3.		July 10, 1896.
4.		July 10, 1896.
7.	(Brief.)	Feb. 1, 1908.
8.	(Brief.)	Feb. 1, 1908.
12.		May 5, 1894.
101.		Nov. 26, 1909.
102.		Nov. 26, 1909.
158.		Dec. 8, 1910.
161.		Oct. 27, 1887.
		May 24, 1899.
	(Brief.)	Dec. 19, 1908.
	(To U. S. Atty., E. Tenn.)	May 20, 1909.
	(Brief.)	May 21, 1909.
		Apr. 23, 1910.
		July 30, 1910.
166.	(Brief.)	May 4, 1909.
		July 30, 1910.
169.	(Brief.)	May 4, 1909.
170.	(Brief.)	July 2, 1906.
176.		May 29, 1903.
		July 1, 1903.
		Jan. 4, 1904.
		Jan. 20, 1909.
		Dec. 2, 1910.
177.	(To Aud. P. O.)	June 2, 1886.
		Mar. 14, 1887.
		Aug. 24, 1894.
	(Brief.)	Dec. 19, 1908.
		June 18, 1909.
		Apr. 23, 1910.
178.	(To U. S. Atty., Iowa.)	Sept. 27, 1881.
		Apr. 10, 1894.
		Aug. 24, 1894.
179.		Aug. 24, 1894.
	(To Dep. Comp. Currency.)	June 13, 1908.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.

Revised Statutes—Continued.

Section 181.	Apr. 10, 1894.
182.	Apr. 10, 1894.
183.	May 17, 1883.
	Sept. 27, 1886.
	Sept. 28, 1895.
184.	May 17, 1883.
185.	May 17, 1883.
186.	May 17, 1883.
187.	May 17, 1883.
189.	Feb. 18, 1885.
191.	Jan. 23, 1882.
	(To 2d Comp.) July 12, 1882.
	Jan. 12, 1883.
	June 13, 1885.
	Feb. 9, 1886.
	(Brief.) Apr. 4, 1905.
	June 4, 1906.
193.	June 26, 1895.
197.	Sept. 3, 1886.
199.	Feb. 21, 1896.
235.	July 30, 1910.
236.	June 21, 1888.
	June 27, 1899.
245.	(Brief.) Dec. 19, 1908.
	June 18, 1909.
246.	(Brief.) Dec. 19, 1908.
	June 18, 1909.
	Apr. 23, 1910.
247.	June 18, 1909.
248.	(Atty., S. N. Y.) Apr. 16, 1904.
	Nov. 26, 1909.
	Apr. 23, 1910.
	June 25, 1910.
249.	Feb. 17, 1887.
	Dec. 6, 1897.
	Aug. 15, 1903.
	Oct. 20, 1903.
	June 25, 1910.
251.	Sept. 8, 1885.
	Sept. 25, 1885.
	Dec. 20, 1887.
	Mar. 18, 1897.
	Aug. 6, 1902.
	May 29, 1903.
	Aug. 15, 1903.
	(Brief.) May 21, 1909.
	June 25, 1910.
253.	(2) Dec. 21, 1897.
	(Brief.) Dec. 11, 1905.
254.	Aug. 5, 1899.
255.	July 10, 1882.
	July 16, 1884.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.

Revised Statutes—Continued.

Section 255.	(Brief.)	Dec. 20, 1895.
		Oct. 17, 1901.
		Dec. 15, 1904.
256.		Jan. 19, 1899.
260.		July 7, 1910.
269.		June 18, 1886.
272.		Dec. 10, 1888.
276.	(Atty., W. N. Y.)	Mar. 12, 1904.
		Mar. 23, 1904.
277.		Jan. 12, 1883.
		June 18, 1886.
283.		Mar. 1, 1910.
		July 7, 1910.
292.		Aug. 5, 1885.
295.	(Atty., W. N. Y.)	Mar. 12, 1904.
		Mar. 23, 1904.
	(Brief.)	Mar. 13, 1905.
	(To Atty. Gen.)	June 22, 1906.
296.		Aug. 5, 1885.
302.		May 5, 1897.
304.		May 5, 1897.
305.		June 4, 1906.
309.		Dec. 10, 1888.
313.	(To 2d Comp.)	Dec. 30, 1881.
		July 17, 1895.
		Aug. 30, 1905.
315.	(To 2d Comp.)	Dec. 30, 1881.
316.		June 18, 1886.
317.		June 18, 1886.
329.	(Brief.)	July 21, 1908.
337.		Apr. 22, 1902.
	(par. 445.)	Apr. 22, 1902.
355.		Aug. 11, 1885.
		July 9, 1888.
358.		Mar. 14, 1910.
361.		May 21, 1909.
363.	(To Sherman.)	Mar. 8, 1880.
	(To Atty. Gen.)	Jan. 22, 1885.
		Mar. 17, 1898.
	(To Atty. Gen.)	Jan. 30, 1905.
364.		Mar. 17, 1898.
365.		Feb. 18, 1885.
		June 6, 1888.
375.	(To U. S. Atty., S. Cal.)	Apr. 8, 1907.
376.		Jan. 11, 1883.
		Sept. 25, 1895.
		Nov. 1, 1895.
		Feb. 28, 1898.
		Mar. 20, 1905.
	(Atty., Hawaii.)	Apr. 6, 1905.
		Apr. 20, 1905.
377.	(To Commr. Int. Rev.)	Feb. 27, 1885.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.**

Section 377.	(To Atty. Gen.)	June 22, 1906.
	(To Atty. Gen.)	Nov. 4, 1907.
379.	(To U. S. Atty., E. N. C.)	Oct. 8, 1880.
	(To Atty. Gen.)	Jan. 16, 1884.
	(To Commr. Int. Rev.)	Feb. 27, 1885.
		Aug. 5, 1885.
		Sept. 26, 1895.
		Feb. 7, 1896.
		May 23, 1901.
	(To Atty. Gen.)	June 22, 1906.
	(To Atty. Gen.)	Nov. 4, 1907.
	(To Atty. Gen.)	Jan. 7, 1909.
	(To U. S. Atty., E. N. C.)	Mar. 18, 1910.
380.	(To Atty. Gen.)	Jan. 22, 1885.
	(To U. S. Atty., E. Va.)	Aug. 11, 1885.
		Aug. 14, 1885.
	(Atty., Colo.)	Feb. 25, 1905.
381.		Aug. 5, 1885.
382.		Aug. 5, 1885.
398.		Jan. 15, 1909.
407.		Nov. 15, 1901.
409.		Dec. 24, 1896.
		June 11, 1903.
	(Atty., Wn. N. Y.)	Mar. 12, 1904.
		Mar. 23, 1904.
	(To Atty. Gen.)	June 22, 1906.
	(To Atty. Gen.)	Jan. 30, 1905.
	(Brief.)	Mar. 13, 1905.
412.		Apr. 15, 1905.
	(To Ludlow.)	Feb. 8, 1910.
441.	(Brief.)	Jan. 11, 1905.
463.		Dec. 3, 1885.
529.		June 10, 1908.
542.		Nov. 5, 1901.
563.		Feb. 7, 1898.
		June 10, 1908.
627.		June 8, 1895.
700.	(To U. S. Atty., S. Ill.)	Feb. 9, 1910.
711.		Mar. 1, 1886.
721.	(To U. S. Atty., S. Cal.)	Apr. 8, 1907.
724.		May 1, 1896.
		Apr. 4, 1899.
727.		June 8, 1895.
728.		June 8, 1895.
772.	(To Atty. Gen.)	Nov. 4, 1907.
	(To Atty. Gen.)	Jan. 7, 1909.
772-773.	(To A. G.)	Feb. 4, 1904.
773.	(To Atty. Gen.)	Nov. 4, 1907.
	(To Atty. Gen.)	Jan. 7, 1909.
784.	(Brown.)	Dec. 9, 1903.
797.	(To Atty. Gen.)	Jan. 7, 1909.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.**

Section 825.	(To Sherman.)	Mar. 8, 1880.
	(To 1st Auditor.)	Dec. 30, 1881.
827.		May 23, 1885.
835.		May 23, 1885.
837.		Aug. 28, 1895.
838.		Feb. 2, 1885.
		Apr. 30, 1885.
		July 10, 1885.
		Aug. 31, 1885.
		Aug. 16, 1895.
		Aug. 27, 1895.
		Sept. 26, 1895.
		May 26, 1898.
		Mar. 27, 1908.
		Nov. 17, 1908.
839.		Aug. 8, 1895.
842.		Aug. 8, 1895.
844.		Aug. 8, 1895.
846.		Jan. 3, 1899.
850.	(To U. S. Atty., N. Col.)	Nov. 10, 1885.
		Dec. 27, 1898.
856.		Aug. 8, 1895.
882.	(To U. S. Atty., N. Miss.)	Nov. 2, 1881.
		May 11, 1895.
		Oct. 28, 1899.
		July 20, 1901.
	(Atty., Ariz.)	Apr. 9, 1904.
886.	(To U. S. Atty., N. Miss.)	Nov. 2, 1881.
	(To 2d Comptroller.)	Dec. 30, 1881.
	(To Asst. U. S. Atty., Minn.)	Apr. 25, 1882.
	(To 2d Comptroller.)	July 12, 1882.
	(To U. S. Atty., Del.)	May 26, 1886.
		Apr. 16, 1889.
		Oct. 9, 1894.
		May 11, 1895.
		June 20, 1901.
		Apr. 17, 1902.
	(Atty., Wn. N. Y.)	Mar. 12, 1904.
		Mar. 23, 1904.
	(Sec.)	Apr. 26, 1904.
	(To U. S. Atty., Nn. N. Y.)	May 18, 1907.
	(To U. S. Atty., E. Okla.)	Feb. 15, 1910.
887.	(To Asst. U. S. Atty., Minn.)	Apr. 25, 1882.
	(To U. S. Atty., Del.)	May 26, 1886.
889.	(To U. S. Atty., Iowa.)	Sept. 27, 1881.
	(To Aud. P. O.)	Nov. 16, 1881.
	(To Asst. U. S. Atty., Minn.)	Apr. 25, 1882.
	(To U. S. Atty., Del.)	May 26, 1886.
	(To Aud. P. O.)	June 2, 1886.
		July 20, 1901.
		Apr. 17, 1902.

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	(Atty., Wn. N. Y.)	Mar. 12, 1904.
		Mar. 23, 1904.
	(Atty., Ariz.)	Apr. 9, 1904.
905.		Aug. 22, 1885.
914.		Apr. 26, 1899.
		Jan. 18, 1901.
		July 5, 1901.
915.		Apr. 26, 1899.
916.	(Brief.)	Jan. 9, 1905.
	(Atty., W. Va.)	May 25, 1905.
	(To U. S. Atty., S. C.)	Dec. 10, 1906.
	(To U. S. Atty., N. Mex.)	Mar. 16, 1907.
	(To U. S. Atty., S. Cal.)	Apr. 8, 1907.
	(Brief.)	Aug. 9, 1907.
	(To U. S. Atty., M. Tenn.)	Apr. 11, 1908.
934.		Dec. 31, 1888.
		Jan. 28, 1897.
938.		May 16, 1898.
945.		June 8, 1895.
951.	(To U. S. Atty., N. N. Y.)	May 18, 1907.
	(To U. S. Atty., E. Okla.)	Feb. 15, 1910.
957.	(To Atty. Gen.)	Jan. 16, 1884.
966.		Oct. 4, 1881.
		May 27, 1885.
		May 3, 1895.
	(To U. S. Atty., Wn. Va.)	Jan. 5, 1909.
	(To U. S. Atty., E. La.)	May 1, 1909.
967.		Apr. 27, 1893.
		Apr. 9, 1894.
		Mar. 4, 1896.
	(Brief.)	Jan. 9, 1905.
	(Atty., W. Va.)	May 25, 1905.
	(To U. S. Atty., E. La.)	Jan. 10, 1906.
	(To U. S. Atty., S. C.)	Dec. 10, 1906.
	(To U. S. Atty., W. Ark.)	Dec. 31, 1906.
	(To U. S. Atty., N. Mex.)	Mar. 16, 1907.
	(To U. S. Mar., S. Ind. T.)	June 13, 1907.
	(To Atty. Gen.)	June 6, 1910.
974.		May 3, 1895.
975.		Oct. 19, 1895.
976.		Oct. 19, 1895.
989.		May 27, 1885.
		Apr. 1, 1899.
995.		May 2, 1901.
		Aug. 2, 1905.
	(To Clk. Dist. Ct., Mass.)	May 9, 1907.
996.	(Atty., E. Mo.)	June 22, 1904.
	(Brief.)	Apr. 5 1905.
	(To Clk. Cir. Ct., W. Ky.)	Dec. 15, 1906.
	(To Clk. Cts., Ind.)	Dec. 17, 1906.
	(To Clk. Cts., Colo.)	Dec. 19, 1906.
	(To Clk. Cts., N. N. Y.)	Dec. 21, 1906.

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Section 996.

	(To U. S. Atty., N. N. Y.)	Mar. 7, 1907.
	(To Clk. Cir. Ct., S. Iowa.)	Mar. 19, 1907.
	(To Clk. Dist. Ct., Mass.)	May 9, 1907.
	(To Dep. Clk. Cir. Ct., E. Tenn.)	Nov. 30, 1907.
	(To Judge U. S. Dist. Ct., E. N. Y.)	Dec. 6, 1907.
	(Brief.)	Nov. 1, 1907.
	(To Elrod & McGann.)	Jan. 30, 1909.
	(To U. S. Atty., E. Pa.)	May 28, 1909.
	(To Dunzie.)	Apr. 4, 1910.
1001.	(To U. S. Atty., Ariz.)	June 6, 1881.
1014.		June 8, 1895.
		May 27, 1896.
1020.	(To U. S. Atty., W. Mich.)	Sept. 28, 1880.
	(To U. S. Atty., E. N. Y.)	Mar. 5, 1886.
		Nov. 4, 1886.
	(Att'y., N. Ga.)	June 17, 1904.
	(To U. S. Atty., M. Ala.)	June 9, 1906.
	To U. S. Atty., W. Tenn.)	July 23, 1906.
	(To Spl. Asst. U. S. Atty., N. Ala.)	Jan. 31, 1910.
	(To Atty. Gen.)	Mar. 30, 1910.
	(To U. S. Atty., N. Ala.)	Apr. 1, 1910.
	(To Montgomery.)	Apr. 4, 1910.
	(To U. S. Atty., N. Ala.)	Apr. 15, 1910.
	(To Asst. U. S. Atty., E. Okla.)	July 13, 1910.
		Oct. 15, 1910.
1041.	(To U. S. Atty., E. La.)	Mar. 30, 1906.
	(To U. S. Atty., S. Cal.)	Apr. 8, 1907.
1042.	(Att'y. Gen.)	June 8, 1895.
		June 5, 1905.
	(To U. S. Atty., M. Ala.)	June 4, 1907.
1047.		Apr. 9, 1894.
		Oct. 19, 1899.
		Mar. 30, 1906.
	(Brief.)	Apr. 25, 1908.
1059.		Aug. 2, 1905.
	(Brief.)	Jan. 27, 1906.
1063.		Feb. 25, 1885.
	(Brief.)	Apr. 4, 1905.
		Aug. 2, 1905.
1229.		Nov. 8, 1904.
	(Brief.)	Dec. 12, 1905.
1244.		July 15, 1903.
1256.		July 15, 1903.
1259-1260.		July 15, 1903.
1363.		Apr. 4, 1905.
1428.		Nov. 10, 1894.
1492.		Apr. 19, 1902.
1519.	(Brief.)	Jan. 11, 1905.
1525.	(Brief.)	Jan. 11, 1905.
1536.		Sept. 8, 1884.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.**

Section 1541.	(Brief.)	Dec. 8, 1905.
1671.		Mar. 11, 1890.
		May 24, 1910.
1674.	(To U. S. Atty., Me.)	Feb. 11, 1881.
1709.		Sept. 26, 1908.
1753.		July 14, 1885.
1756.		Apr. 20, 1885.
		Dec. 15, 1904.
1760.		June 28, 1895.
	(Brief.)	May 4, 1909.
1761.		May 9, 1895.
1763.		Sept. 8, 1882.
		Feb. 1, 1887.
	(Brief.)	July 2, 1906.
1763-1765.		Feb. 21, 1883.
		Mar. 2, 1898.
		Jan. 18, 1902.
1764.		Sept. 8, 1882.
		Feb. 1, 1887.
		May 7, 1888.
		June 9, 1897.
		Mar. 2, 1898.
		Jan. 18, 1902.
	(Brief.)	July 2, 1906.
1765.		Sept. 8, 1882.
		Dec. 18, 1882.
		Dec. 5, 1884.
		Feb. 25, 1885.
		Apr. 29, 1885.
		Feb. 1, 1887.
		May 7, 1888.
		Mar. 2, 1898.
		June 28, 1900.
		Apr. 13, 1901.
		Jan. 18, 1902.
		Dec. 15, 1904.
	(Brief.)	July 2, 1906.
1766.		July 11, 1881.
		Oct. 8, 1881.
		Oct. 12, 1881.
		Nov. 15, 1881.
		Nov. 28, 1881.
		Apr. 13, 1882.
		May 8, 1886.
		June 21, 1888.
		Aug. 8, 1888.
		June 16, 1894.
		July 6, 1895.
		June 13, 1896.
		Nov. 12, 1896.
		June 27, 1899.
	(To Sec. Interior.)	Aug. 8, 1906.

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Section 1788.	(To Sec. Interior.)	Aug. 30, 1906.
1778.		June 8, 1895.
		Mar. 24, 1899.
	(To Comp. Currency.)	Mar. 10, 1908.
1781.	(To Ludlow.)	Feb. 8, 1910.
1782.	(To Ludlow.)	Feb. 8, 1910.
1783.		Apr. 15, 1905.
	(To Ludlow.)	Feb. 8, 1910.
1790.		Feb. 9, 1888.
		Apr. 26, 1889.
		June 9, 1897.
1793.	(To Harris.)	Feb. 3, 1906.
1793-1794.		Mar. 17, 1900.
1797.		Apr. 6, 1910.
1799.		Apr. 6, 1910.
1850.		June 5, 1885.
1891.		Oct. 29, 1904.
		Feb. 28, 1907.
1954.		Feb. 10, 1886.
1955.		Aug. 15, 1895.
		Sept. 17, 1895.
		Mar. 22, 1898.
		Jan. 20, 1898.
		Jan. 29, 1898.
		Feb. 3, 1898.
1956.		May 11, 1896.
		Mar. 14, 1900.
		June 28, 1900.
1957.		Feb. 10, 1898.
1958-1960.		June 28, 1900.
1961.		Mar. 8, 1902.
1963.		Mar. 14, 1900.
1966.		Aug. 15, 1895.
1980-1982.		Jan. 11, 1899.
1982-1985		June 8, 1895.
1992.		June 20, 1895.
1993.		Aug. 3, 1898.
1994.		Oct. 18, 1900.
1996.		Dec. 26, 1903.
2139.		Apr. 1, 1908.
2236.		Oct. 21, 1885.
2460.		Apr. 7, 1886.
2461.		Apr. 7, 1886.
		Aug. 3, 1897.
	(Brief.)	July 3, 1906.
2491.		Aug. 18, 1887.
		Feb. 20, 1889.
2493.		May 27, 1885.
		Oct. 14, 1887.
		Feb. 20, 1889.
2494.		Oct. 14, 1887.
2496		Jan. 28, 1888.

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Section 2499.		Dec. 21, 1885.
2500.		May 20, 1885.
		Sept. 4, 1900.
2504.	(Schedule L.)	Dec. 14, 1885.
2505.		Dec. 11, 1884.
		Mar. 4, 1886.
		Dec. 18, 1886.
2508.		Mar. 4, 1886.
		Nov. 9, 1886.
2509.		Nov. 9, 1886.
2510-2511.		Jan. 26, 1888.
2512.		Nov. 8, 1887.
2513.		Jan. 26, 1888.
2514.		Jan. 26, 1888.
2515.		Nov. 8, 1887.
		May 2, 1894.
2525-2526.		July 10, 1897.
2530.		Jan. 10, 1888.
2535.		Mar. 12, 1897.
2538.		Dec. 5, 1885.
		Feb. 17, 1887.
		Jan. 10, 1888.
2538-2539.		Dec. 7, 1898.
2540.		Dec. 7, 1898.
2541-2542.		Feb. 27, 1904.
2545.		Nov. 14, 1885.
		Feb. 17, 1887.
		Mar. 22, 1887.
		Jan. 10, 1888.
2550-2551.		June 27, 1895.
2568.		Feb. 20, 1896.
2587.		Oct. 20, 1903.
2613.		Apr. 1, 1886.
2614.		Aug. 6, 1886.
2615.		Apr. 13, 1886.
		Jan. 30, 1894.
2616.		July 7, 1896.
2617.		Feb. 17, 1887.
		Feb. 9, 1898.
2619.		May 3, 1898.
		Oct. 17, 1901.
		Jan. 29, 1903.
	(Brief.)	Apr. 22, 1905.
	(Brief.)	Jan. 2, 1908.
2621.		Mar. 5, 1890.
		June 19, 1895.
2625.		Mar. 17, 1880.
		Apr. 12, 1898.
2626.		May 12, 1886.
		May 3, 1898.
2629.		Apr. 5, 1894.
2630.		Apr. 7, 1886.

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Section 2630.	June 22, 1886.
	Oct. 20, 1903.
2631.	June 22, 1886.
	Apr. 27, 1909.
2632.	Apr. 27, 1909.
2634.	Apr. 27, 1909.
2636.	Mar. 1, 1886.
	June 25, 1886.
2637.	Mar. 1, 1886.
2638.	Dec. 5, 1885.
	Mar. 1, 1886.
	Apr. 19, 1887.
	(To Barnard.) Nov. 24, 1908.
2639.	Mar. 1, 1886.
2849.	Apr. 15, 1903.
2651.	Apr. 29, 1885.
2652.	Apr. 22, 1885.
	Aug. 14, 1885.
	Jan. 6, 1885.
	(Brief.) Jan. 11, 1905.
2654.	Dec. 14, 1881.
	Feb. 21, 1883.
	Oct. 3, 1900.
	Nov. 8, 1900.
2657.	Feb. 21, 1883.
2675.	June 19, 1895.
	July 10, 1897.
2690.	Feb. 21, 1883.
	Dec. 15, 1904.
2691.	July 10, 1897.
2693.	Feb. 9, 1888.
	Apr. 26, 1889.
2697.	Oct. 19, 1886.
2721.	Apr. 12, 1883.
	Apr. 27, 1909.
2722.	Apr. 12, 1883.
	Apr. 27, 1909.
2723.	June 24, 1885.
	Nov. 7, 1885.
	Sept. 1, 1887.
	Jan. 13, 1888.
	May 31, 1889.
	Aug. 24, 1889.
	June 19, 1895.
	June 28, 1900.
	Apr. 27, 1909.
2737-2738.	June 28, 1900.
2745.	Dec. 7, 1898.
2747.	July 18, 1907.
2748.	(Brief.) Dec. 8, 1905.
2749.	Aug. 17, 1887.
	Apr. 15, 1905.

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Section 2750.	Apr. 15, 1905.
2751.	Apr. 15, 1905.
2753.	Apr. 19, 1895.
	Apr. 19, 1902.
2757.	July 18, 1907.
2758.	Apr. 24, 1903.
	July 18, 1904.
	July 18, 1907.
2759.	Sept. 8, 1884.
	July 18, 1907.
2760.	Oct. 18, 1899.
	July 18, 1904.
2761.	Sept. 24, 1895.
2762.	July 18, 1904.
	July 18, 1907.
2766.	Oct. 13, 1894.
2770.	June 13, 1905.
2772.	Mar. 3, 1894.
	Nov. 4, 1902.
	Sept. 18, 1905.
2774.	Mar. 3, 1894.
	June 13, 1905.
2775.	July 30, 1904.
2777.	Nov. 4, 1902.
2782.	Nov. 4, 1902.
	July 30, 1904.
2785.	Aug. 30, 1886.
	Nov. 29, 1886.
	Sept. 5, 1900.
	Dec. 16, 1904.
2787.	July 8, 1885.
	Aug. 30, 1886.
	Nov. 29, 1886.
2795.	June 8, 1904.
	July 30, 1904.
	Dec. 16, 1904.
2796.	Dec. 16, 1904.
2797.	Dec. 16, 1904.
2799.	Apr. 22, 1885.
	Aug. 15, 1903.
2801.	Aug. 15, 1903.
2802.	(Brief.) May 5, 1905.
	(To U. S. Atty., W. Tex.) Dec. 23, 1907.
2804.	Dec. 29, 1886.
	Jan. 20, 1887.
	Feb. 25, 1904.
	Dec. 1, 1909.
2805.	July 31, 1885.
	Feb. 9, 1888.
2806.	Apr. 22, 1885.
2807.	Apr. 22, 1885.
	Nov. 29, 1886.

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Section 2807.		Aug. 15, 1903.
2809.		July 10, 1885.
2814.		Mar. 1, 1886.
2834.		June 19, 1885.
2839.		Oct. 25, 1889.
2842-2853.		May 31, 1887.
2843.		May 1, 1889.
2851.	(Brief.)	July 1, 1905.
2853.		May 31, 1887.
		May 1, 1889.
2854.		May 31, 1887.
2855.		May 31, 1887.
2858.		June 29, 1883.
		Aug. 11, 1884.
		May 1, 1889.
2859.		Aug. 11, 1884.
		July 20, 1888.
2860.		May 31, 1887.
2864.		Oct. 3, 1884.
		Oct. 25, 1886.
		May 31, 1887.
		Mar. 7, 1898.
		Oct. 11, 1905.
2865.		Oct. 25, 1886.
	(Brief.)	May 5, 1905.
	(To U. S. Atty., W. Tex.)	Feb. 24, 1907.
	(To U. S. Atty., W. N. Y.)	Dec. 23, 1907.
2866.		May 2, 1889.
2867.		Feb. 16, 1894.
		Mar. 3, 1894.
2868.	(To Patterson.)	Mar. 9, 1883.
		Feb. 16, 1894.
2869.		Mar. 3, 1894.
		June 8, 1904.
		Dec. 16, 1904.
2871.		Apr. 25, 1885.
		Apr. 3, 1894.
		Apr. 12, 1895.
		June 19, 1895.
		Apr. 14, 1898.
		May 19, 1902.
2872.		Apr. 25, 1885.
		July 10, 1885.
		June 19, 1895.
		Dec. 7, 1898.
2874.		July 10, 1885.
2875.		Apr. 29, 1885.
		Sept. 18, 1905.
2876.		Apr. 29, 1885.
		June 19, 1895.
2877.		Apr. 29, 1885.
		Feb. 10, 1887.
		Mar. 3, 1894.

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Section 2877.

	Apr. 3, 1894.
	June 19, 1895.
2878.	June 19, 1895.
2880.	Mar. 3, 1894.
	Mar. 6, 1896.
2891.	Dec. 5, 1884.
2899.	June 19, 1885.
	Aug. 13, 1887.
	Mar. 4, 1895.
	(To U. S. Atty., S. N. Y.) Dec. 7, 1906.
	Nov. 19, 1908.
2900.	Apr. 25, 1883.
	May 12, 1885.
	May 28, 1885.
	June 3, 1885.
	Aug. 11, 1885.
	Aug. 14, 1885.
	Sept. 7, 1885.
	Dec. 9, 1885.
	May 12, 1885.
	Jan. 8, 1886.
	July 10, 1886.
	Nov. 8, 1886.
	Mar. 18, 1887.
	Mar. 21, 1887.
	Apr. 21, 1887.
	July 10, 1886.
2901.	Jan. 30, 1886.
	Aug. 6, 1886.
	(Brief.) July 29, 1908.
2902.	Feb. 10, 1882.
	Oct. 2, 1886.
	Jan. 12, 1887.
	May 28, 1898.
	Oct. 22, 1902.
2906.	Feb. 10, 1882.
	Jan. 12, 1887.
2907.	Feb. 10, 1882.
	Apr. 25, 1883.
	Apr. 25, 1883.
2908.	Apr. 25, 1883.
2909.	Dec. 31, 1885.
2910-2911.	Sept. 13, 1901.
2910-2911.	Oct. 22, 1902.
2915.	Aug. 6, 1886.
2922.	Jan. 22, 1887.
2922-2923.	May 28, 1898.
2926.	July 20, 1888.
2927.	Apr. 18, 1885.
	Dec. 29, 1885.
	June 2, 1887.
2928.	June 25, 1885.

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Section 2929.

	Jan. 6, 1885.
	Jan. 30, 1886.
	Apr. 13, 1886.
	Aug. 6, 1886.
	Oct. 25, 1886.
2930.	Jan. 30, 1894.
	Feb. 10, 1882.
	Apr. 4, 1885.
	June 3, 1885.
	Nov. 10, 1885.
	Nov. 30, 1885.
	Feb. 4, 1888.
	Feb. 9, 1888.
	Nov. 14, 1888.
2931.	June 18, 1880.
	Feb. 10, 1882.
	Apr. 25, 1883.
	Apr. 4, 1885.
	Apr. 22, 1885.
	July 10, 1885.
	Sept. 3, 1885.
	Dec. 10, 1885.
	May 11, 1886.
	June 18, 1886.
	Aug. 12, 1886.
	May 12, 1887.
	Aug. 29, 1887.
	Nov. 12, 1887.
	Feb. 4, 1888.
	Nov. 14, 1888.
	Sept. 12, 1889.
	Feb. 8, 1894.
	Oct. 5, 1895.
2932.	Aug. 7, 1884.
2933-7.	Nov. 7, 1885.
2934.	Feb. 24, 1894.
2936.	July 20, 1888.
2937.	Nov. 7, 1885.
2938.	Dec. 5, 1885.
2940.	Dec. 5, 1885.
2947.	May 29, 1903.
2949.	Oct. 2, 1886.
2950.	Apr. 13, 1886.
	Jan. 30, 1894.
2952.	Jan. 12, 1887.
2954.	(Brief.) Mar. 2, 1905.
2955.	(Brief.) Mar. 2, 1905.
2956.	(Brief.) Mar. 2, 1905.
2960.	Aug. 17, 1886.
	Nov. 5, 1886.
	July 19, 1897.
	Apr. 18, 1902.

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Section 2960.

2961.

(Brief.) Mar. 2, 1905.

Aug. 17, 1886.

Feb. 19, 1895.

July 19, 1897.

July 31, 1897.

Apr. 3, 1903.

July 25, 1903.

(Brief.) Mar. 2, 1905.

2962.

Mar. 26, 1886.

Feb. 3, 1888.

July 13, 1894.

July 31, 1897.

2963.

Aug. 30, 1886.

2964.

July 31, 1897.

Feb. 20, 1899.

2965.

Aug. 30, 1886.

July 3, 1894.

July 19, 1897.

July 31, 1897.

Apr. 23, 1898.

Oct. 29, 1904.

(Brief.) Mar. 2, 1905.

2966.

Mar. 3, 1894.

2970.

Jan. 28, 1881.

May 20, 1885.

May 20, 1885.

Nov. 12, 1887.

2971.

Apr. 29, 1885.

July 8, 1885.

Mar. 20, 1894.

Aug. 3, 1896.

July 19, 1897.

Dec. 31, 1897.

Jan. 8, 1898.

July 12, 1898.

Oct. 29, 1904.

(To U. S. Atty., W. N. Y.) Feb. 24, 1907.

2972.

July 8, 1885.

July 19, 1897.

Jan. 8, 1898.

July 12, 1898.

2973.

July 3, 1894.

Feb. 19, 1895.

Jan. 8, 1898.

(To U. S. Atty., W. N. Y.) Feb. 24, 1907.

2977.

Dec. 31, 1897.

2978.

July 8, 1889.

2979.

Apr. 29, 1885.

July 2, 1885.

Feb. 18, 1888.

July 8, 1889.

Dec. 31, 1897.

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Section 2979.		Feb. 9, 1903.
2980.	(To U. S. Atty., W. N. Y.)	July 13, 1906.
2981.		Feb. 12, 1886.
		Nov. 8, 1886.
		Dec. 31, 1888.
		Apr. 2, 1894.
		May 28, 1894.
		May 11, 1903.
2984.	(To U. S. Atty., S. N. Y.)	Feb. 11, 1882.
		June 19, 1885.
		Dec. 27, 1886.
		June 2, 1887.
		Oct. 8, 1887.
		Nov. 12, 1887.
2987.		Dec. 26, 1902.
		Dec. 30, 1902.
		Apr. 3, 1903.
2990-7.		Dec. 6, 1882.
2993.		Apr. 2, 1894.
2996.		Apr. 3, 1903.
2998.		Apr. 3, 1903.
2999.		Mar. 2, 1898.
3000.		Jan. 19, 1886.
		Feb. 12, 1886.
		Aug. 31, 1904.
3000-3001.		June 17, 1901.
		June 27, 1903.
3001.		Aug. 31, 1904.
		Sept. 13, 1904.
		Feb. 20, 1899.
3003.		Jan. 17, 1894.
		Dec. 29, 1893.
3005.		Jan. 17, 1894.
		Jan. 19, 1894.
		Feb. 20, 1899.
		June 27, 1903.
		Aug. 31, 1904.
3006.		June 30, 1885.
		July 23, 1885.
		June 6, 1887.
		May 2, 1889.
		July 5, 1889.
		Aug. 31, 1904.
3009.	(Brief.)	Sept. 4, 1900.
		Dec. 17, 1909.
		Dec. 6, 1910.
		Dec. 15, 1910.
3012.		May 12, 1887.
3012½.		May 27, 1885.
		July 10, 1885.
		Aug. 3, 1895.
3013.		Nov. 11, 1886.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.**

Section 3015-3017.

3016.

3017.

3019.

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3074-3079.

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3082.

Dec. 16, 1902.

Mar. 6, 1894.

Mar. 6, 1894.

July 5, 1887.

Feb. 4, 1888.

Mar. 6, 1894.

Aug. 15, 1887.

Sept. 7, 1888.

May 31, 1894.

Nov. 3, 1886.

Nov. 3, 1886.

(To U. S. Atty., Mass.) Feb. 24, 1880.

Feb. 18, 1888.

July 2, 1885.

Feb. 18, 1888.

Aug. 13, 1901.

May 12, 1886.

(To U. S. Atty., Mass.) Feb. 24, 1880.

June 28, 1900.

Nov. 29, 1886.

Jan. 17, 1888.

July 2, 1888.

Aug. 15, 1903.

(Brief.) Jan. 17, 1888.

Apr. 6, 1894.

May 5, 1905.

Apr. 6, 1894.

July 10, 1896.

Dec. 8, 1885.

June 15, 1895.

June 15, 1895.

Apr. 15, 1903.

Oct. 18, 1899.

Apr. 1, 1899.

July 3, 1894.

July 2, 1909.

Sept. 30, 1886.

Sept. 7, 1895.

June 15, 1895.

Sept. 7, 1895.

Oct. 23, 1895.

Nov. 26, 1897.

Dec. 3, 1897.

Dec. 6, 1897.

Dec. 10, 1897.

Dec. 20, 1897.

July 8, 1898.

July 10, 1885.

Feb. 13, 1886.

Oct. 25, 1886.

Mar. 17, 1887.

Jan. 17, 1888.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued**Revised Statutes—Continued.****Section 3082.**

		Apr. 6, 1894.
		June 15, 1895.
		Dec. 26, 1902.
		Dec. 30, 1902.
		June 12, 1903.
	(Brief.)	Mar. 1, 1905.
		Mar. 20, 1905.
	(Atty., Hawaii.)	Apr. 6, 1905.
	(Brief.)	May 5, 1905.
	(Brief.)	July 1, 1905.
		Oct. 11, 1905.
	(To U. S. Atty., W. Tex.)	Dec. 23, 1907.
3084.		Oct. 27, 1887.
		Aug. 15, 1903.
3085.		Feb. 2, 1885.
3086.		Sept. 17, 1895.
		Apr. 1, 1899.
		Jan. 12, 1900.
3087.		Feb. 24, 1894.
		Apr. 1, 1899.
		Jan. 5, 1903.
3088.	(To U. S. Atty., Del.)	Apr. 17, 1883.
		Feb. 17, 1888.
3090.		May 28, 1881.
		Oct. 5, 1886.
3099.		Dec. 4, 1905.
3107.		June 15, 1895.
3109.		Apr. 19, 1887.
3110.		Mar. 29, 1900.
3112.		Dec. 16, 1904.
3116.	(To U. S. Atty., N. Ohio.)	June 20, 1883.
3116-3125.		Aug. 31, 1885.
3117.	(To U. S. Atty., N. Ohio.)	June 20, 1883.
		Apr. 9, 1900.
3124.		Apr. 9, 1900.
3125.	(To U. S. Atty., N. Ohio.)	June 20, 1883.
3143.		Apr. 23, 1895.
3144.	(To U. S. Atty., S. N. Y.)	Mar. 6, 1880.
3148.	(Brief.)	Apr. 7, 1905.
3149.	(Brief.)	Apr. 7, 1905.
3176.		Jan. 28, 1901.
3208.		June 7, 1888.
3214.	(To Commr. Int. Rev.)	Feb. 27, 1885.
3215.	(To Commr. Int. Rev.)	Feb. 27, 1885.
3216.		Aug. 8, 1895.
		June 11, 1903.
3220.		Sept. 29, 1887.
3221.		June 25, 1887.
		Mar. 14, 1899.
3223.		Mar. 14, 1899.
3229.	(To Commr. Int. Rev.)	Feb. 27, 1885.
		Apr. 27, 1901.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued**Revised Statutes—Continued.**

Section 3229.

	(Brief.)	Mar. 10, 1905.
	(Brief.)	Mar. 13, 1905.
	(To Atty. Gen.)	June 22, 1906.
3233.		July 15, 1886.
3242.		May 28, 1885.
3249.		July 22, 1885.
3251.		July 22, 1885.
3255.		June 25, 1887.
3257.		Dec. 23, 1910.
3265.	(Brief.)	Jan. 31, 1908.
3284.		Mar. 14, 1910.
3296.	(Bartlett.)	Apr. 27, 1905.
3318.		Mar. 14, 1910.
3329.		Apr. 5, 1888.
		Sept. 4, 1900.
3330.		Oct. 10, 1903.
		Apr. 20, 1905.
	(Brief.)	July 3, 1906.
3341.		Sept. 4, 1900.
3356.		Mar. 14, 1910.
3359.		Mar. 14, 1910.
3360.		Mar. 14, 1910.
		Mar. 14, 1910.
3385.		Apr. 5, 1888.
3386.		Sept. 4, 1900.
3387.		Dec. 1, 1909.
3394.		Dec. 1, 1909.
3402.		Jan. 20, 1887.
		Feb. 25, 1904.
3412.		June 14, 1900.
3413.		May 17, 1899.
3414.		Jan. 31, 1894.
3423.		July 20, 1883.
3433.		Dec. 30, 1885.
		Feb. 18, 1888.
		Jan. 8, 1898.
		Feb. 9, 1903.
3434.		Dec. 30, 1885.
3447.		July 22, 1885.
3450.		May 4, 1904.
3459.		May 29, 1900.
3461.	(Brief.)	Mar. 10, 1905.
3462.		June 8, 1895.
3464.		Sept. 30, 1897.
3466.	(To U. S. Atty., E. Ark.)	Mar. 12, 1881.
		May 25, 1895.
		May 11, 1899.
		June 27, 1899.
		Sept. 14, 1899.
		July 27, 1903.
	(Atty., Ind.)	May 20, 1904.
		Jan. 23, 1906.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.**

Section 3466.

(To U. S. Atty., N. Iowa.) Oct. 7, 1908.

3467.

(To U. S. Atty., E. Ark.) Mar. 12, 1881.

Mar. 2, 1905.

3468.

(To Aud. P. O.) Mar. 2, 1886.

Mar. 20, 1886.

(To Smith.) Aug. 26, 1905.

3469.

(To U. S. Atty., Mass.) Feb. 9, 1880.

(To U. S. Atty., Mass.) Feb. 24, 1880.

(To U. S. Atty., W. Mich.) Sept. 23, 1880.

(To U. S. Atty., D. C.) Sept. 24, 1880.

(To Atty. Gen.) Oct. 7, 1880.

Oct. 15, 1880.

(To U. S. Atty., M. Ala.) Nov. 8, 1880.

(To U. S. Atty., Minn.) Jan. 22, 1881.

(To U. S. Atty., S. Miss.) Mar. 1, 1881.

(To U. S. Atty., Oreg.) May 3, 1881.

(To U. S. Mar., Ind.) Apr. 2, 1881.

(To McFerry.) Apr. 22, 1881.

(To U. S. Atty., E. Wis.) July 22, 1881.

(To U. S. Atty., E. Wis.) Aug. 18, 1881.

(To U. S. Atty., N. Cal.) Oct. 29, 1881.

(To U. S. Atty., D. C.) July 21, 1882.

(To U. S. Atty., S. Ill.) Aug. 3, 1882.

Oct. 2, 1884.

Nov. 15, 1884.

May 15, 1885.

May 28, 1885.

June 3, 1885.

Dec. 3, 1885.

(To Com. G. L. O.) Dec. 10, 1885.

Feb. 13, 1886.

Mar. 20, 1886.

May 8, 1886.

Nov. 4, 1886.

Oct. 18, 1887.

June 9, 1888.

June 2, 1894.

June 14, 1894.

(2) Oct. 15, 1895.

May 8, 1896.

June 16, 1897.

June 22, 1897.

Dec. 3, 1897.

Dec. 6, 1897.

Apr. 12, 1898.

Jan. 28, 1899.

Feb. 23, 1899.

June 12, 1899.

Jan. 16, 1900.

Apr. 27, 1901.

Jan. 7, 1902.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.****Section 3469.**

		Feb. 28, 1903.
		May 29, 1903.
		June 11, 1903.
	(To Lee.)	Aug. 26, 1904.
	(Atty. Gen.)	Jan. 30, 1905.
	(Brief.)	Mar. 10, 1905.
	(Brief.)	Mar. 13, 1905.
		Apr. 20, 1905.
	(To Atty. Gen.)	June 22, 1906.
	(Brief.)	July 3, 1906.
	(To U. S. Atty., W. Tenn.)	July 23, 1906.
	(To Keliher.)	July 31, 1906.
	(To U. S. Mar., S. Ala.)	Aug. 28, 1906.
	(To U. S. Mar., S. Ala.)	Oct. 3, 1906.
	(To U. S. Atty., E. Ark.)	Nov. 15, 1906.
		Mar. 27, 1908.
	(To U. S. Atty., Colo.)	July 6, 1908.
	(To U. S. Atty., S. N. Y.)	Nov. 19, 1908.
		Nov. 17, 1908.
	(To U. S. Atty., W. N. C.)	Jan. 27, 1909.
		Feb. 9, 1909.
	(To Griffin.)	Feb. 9, 1909.
	(To U. S. Atty., N. Cal.)	Feb. 23, 1909.
		Mar. 8, 1909.
	(To U. S. Atty., R. I.)	Mar. 24, 1909.
	(To Com. G. L. O.)	Apr. 3, 1909.
	(To Barber.)	June 19, 1909.
	(To Spl. Asst. U. S. Atty., N. Ala.)	Jan. 31, 1910.
	(To Atty. Gen.)	Mar. 30, 1910.
	(To U. S. Atty., N. Ala.)	Apr. 15, 1910.
	(To U. S. Atty., N. Ala.)	Apr. 1, 1910.
		Nov. 14, 1910.
	(To Atty. Gen.)	Nov. 29, 1910.
	(To Atty. Gen.)	Dec. 7, 1910.
3470	(To Dep. U. S. Mar., S. Ill.)	Aug. 22, 1885.
		Oct. 8, 1898.
	(Atty., N. Ga.)	Apr. 23, 1904.
3471.	(To U. S. Atty., M. Tenn.)	Aug. 5, 1908.
3472.	(To U. S. Atty., M. Tenn.)	Aug. 5, 1908.
3473.	(Brief.)	Feb. 1, 1908.
	(Brief.)	Dec. 17, 1909.
		Dec. 6, 1910.
		Dec. 15, 1910.
3474.	(Brief.)	Dec. 17, 1909.
3477.		Dec. 23, 1881.
		July 31, 1884.
		May 27, 1885.
		Dec. 17, 1886.
		Aug. 10, 1887.
		Mar. 24, 1888.
		Mar. 2, 1905.

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Revised Statutes—Continued.

Section 3477.

	(Brief.)	May	3, 1905.
	(Brief.)	May	24, 1905.
	(Brief.)	June	29, 1909.
		July	5, 1910.
	(To Lewis.)	Aug.	31, 1910.
		Sept.	20, 1910.
3478.		Dec.	23, 1881.
3480.		Dec.	23, 1881.
		June	16, 1886.
3490-3493.		Oct.	2, 1884.
3490.	(Bartlett.)	Apr.	27, 1905.
	(Brief.)	May	20, 1905.
		Mar.	8, 1909.
3491.		Oct.	2, 1884.
		Mar.	8, 1909.
3493.		Oct.	2, 1884.
		Aug.	10, 1887.
3494.	(Brief.)	Apr.	25, 1908.
3501.		Jan.	12, 1887.
		May	11, 1906.
3503.		Jan.	12, 1887.
3504.		Jan.	12, 1887.
3511.	(To U. S. Atty., N. Cal.)	Apr.	7, 1883.
3513.	(To Smith.)	Mar.	16, 1906.
3526.		June	7, 1904.
3545.		Nov.	27, 1885.
3648.		Apr.	6, 1886.
3560.		Aug.	26, 1885.
		Jan.	12, 1887.
3562.		Jan.	12, 1887.
3564.		Aug.	30, 1899.
3569.	(Atty., S. N. Y.)	Apr.	16, 1904.
3571.	(To Weeks.)	May	13, 1908.
3577.		July	18, 1884.
		Jan.	16, 1894.
3580.		Oct.	6, 1898.
3581.		Feb.	27, 1886.
		June	9, 1888.
	(Brief.)	Dec.	1, 1909.
3583.	(To Hodgson.)	May	18, 1880.
	(To Ohio Cent. Coal Co.)	July	30, 1880.
	(To U. S. Atty., W. Tenn.)	Nov.	8, 1880.
	(To Ward & Deyson.)	Apr.	19, 1881.
	(To Robinson.)	Apr.	27, 1881.
	(To Kelley.)	Oct.	25, 1881.
		July	7, 1896.
		Apr.	2, 1898.
		Sept.	6, 1898.
	(2)	Oct.	1, 1898.
		Oct.	3, 1898.
		Oct.	8, 1898.
		May	22, 1899.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Revised Statutes—Continued.****Section 3583.**

	Nov. 20, 1899.
	Nov. 29, 1899.
	Dec. 8, 1899.
	June 9, 1900.
	June 14, 1900.
	May 24, 1901.
	Sept. 25, 1901.
	Apr. 9, 1902.
	June 6, 1902.
	Aug. 28, 1902.
	Aug. 12, 1904.
(To Compt. Currency.)	Apr. 24, 1906.
	Sept. 24, 1909.
(To Darby.)	Jan. 5, 1910.
(To Workman.)	Jan. 11, 1910.
	June 17, 1910.
3584.	Sept. 23, 1903.
3585.	Oct. 6, 1898.
3591.	Mar. 14, 1910.
3593.	Nov. 15, 1901.
3600.	May 5, 1897.
	July 5, 1899.
	Mar. 30, 1907.
3613.	May 5, 1897.
3614.	July 10, 1882.
	Dec. 3, 1897.
	Oct. 17, 1901.
	Jan. 29, 1903.
	May 7, 1903.
	Aug. 8, 1903.
	July 15, 1903.
	(Brief.) Dec. 20, 1905.
	Dec. 22, 1906.
	July 28, 1908.
	July 12, 1910.
3615.	(Brief.) Dec. 17, 1909.
3616.	(U. S. Atty., Idaho.) June 5, 1905.
3617.	Oct. 4, 1881.
	Oct. 4, 1887.
	Aug. 22, 1889.
	Aug. 8, 1895.
	July 5, 1895.
	July 22, 1895.
	Aug. 8, 1895.
	Jan. 25, 1896.
	June 11, 1903.
	Jan. 22, 1908.
	(Brief.) Dec. 17, 1909.
3618.	Mar. 23, 1882.
	May 27, 1885.
	Aug. 22, 1889.
	Feb. 5, 1896.

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Revised Statutes—Continued.

Section 3618.

		Feb. 12, 1896.
		Jan. 24, 1900.
	(Brief.)	Dec. 8, 1905.
		Jan. 22, 1908.
3620.	(Brief.)	Feb. 7, 1908.
		July 27, 1910.
		Oct. 14, 1910.
		Oct. 21, 1910.
		Dec. 9, 1910.
3621.		Oct. 6, 1885.
		Nov. 24, 1899.
		Jan. 4, 1908.
		May 8, 1909.
3622.		Oct. 6, 1885.
		June 4, 1906.
	(Brief.)	Apr. 21, 1908.
3624.	(To U. S. Atty., W. Va.)	July 26, 1880.
3625.		Sept. 3, 1897.
	(To U. S. Atty., M. Tenn.)	Apr. 21, 1908.
	(Brief.)	Apr. 21, 1908.
3633.	(To 2d Comptroller.)	July 12, 1882.
		July 22, 1895.
3637.		May 3, 1898.
3638.	(To U. S. Atty., M. Tenn.)	Apr. 21, 1908.
3639.		Apr. 5, 1894.
		Oct. 17, 1901.
		Jan. 29, 1903.
3646.		June 17, 1908.
		June 24, 1908.
3647.		June 17, 1908.
3648.		Sept. 29, 1893.
		Feb. 10, 1894.
		Feb. 27, 1894.
		Mar. 21, 1894.
		Dec. 3, 1897.
		Mar. 30, 1910.
		Dec. 9, 1910.
3654.		Dec. 15, 1904.
3657.		July 10, 1882.
		May 12, 1886.
		Oct. 17, 1901.
	(Brief.)	Dec. 20, 1902.
		Dec. 15, 1904.
3658.		July 10, 1882.
	(Brief.)	Dec. 20, 1905.
3672.		Jan. 24, 1900.
	(Brief.)	Dec. 8, 1905.
3676.		Mar. 23, 1882.
3678.		May 24, 1897.
	(Brief.)	May 4, 1909.
3679.		May 27, 1885.
		June 16, 1894.

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		June 17, 1895.
		Aug. 2, 1895.
		Sept. 25, 1897.
	(To Dir. of the Mint.)	Sept. 11, 1908.
		July 22, 1910.
3681.		May 17, 1883.
3682.		June 26, 1895.
	(Brief.)	May 4, 1909.
3683.		July 26, 1895.
3687.		May 27, 1885.
		June 15, 1897.
		Oct. 29, 1904.
3689.		July 23, 1883.
		May 27, 1885.
		Dec. 18, 1885.
		Dec. 31, 1885.
		July 29, 1886.
		June 17, 1887.
		Sept. 29, 1887.
		Dec. 16, 1902.
	(Atty., N. Y.)	Feb. 10, 1904.
	(Brief.)	Mar. 7, 1905.
	(Drawback.)	Feb. 28, 1907.
		Sept. 20, 1910.
3690.		June 16, 1894.
3695.		Feb. 27, 1886.
		June 9, 1888.
		Nov. 29, 1910.
3701.	(To Richard.)	Feb. 5, 1904.
	(Treas., U. S.)	May 5, 1904.
	(Brief.)	Jan. 7, 1905.
	(To Treas., U. S.)	May 27, 1908.
3708.		Feb. 28, 1881.
	(To Rankin.)	Sept. 6, 1881.
		Aug. 30, 1882.
		July 7, 1897.
		Nov. 1, 1902.
		Sept. 11, 1905.
	(To Foreman B. H. Co.)	Oct. 18, 1905.
	(To Heath.)	Mar. 15, 1906.
	(Brief.)	July 3, 1906.
		Sept. 28, 1906.
		Apr. 3, 1907.
		Apr. 11, 1907.
	(To Winston & Bryant.)	Feb. 8, 1908.
	(To Hawker.)	Aug. 12, 1910.
3709		Sept. 25, 1885.
		Dec. 5, 1885.
		Feb. 18, 1888.
		June 14, 1888.
		Jan. 16, 1894.
		Oct. 31, 1894.

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Revised Statutes—Continued.

Section 3709.

		July 6, 1896.
		Aug. 2, 1896.
		Jan. 14, 1896.
		Apr. 12, 1907.
	(To Act. Surg. Gen. P. H. and M. H. S.)	May 8, 1909.
		May 20, 1910.
		June 22, 1910.
		Oct. 20, 1910.
3710.		Sept. 25, 1885.
3711.		Feb. 7, 1893.
3718.		Sept. 25, 1885.
3719.		Nov. 14, 1910.
3721.		Sept. 25, 1885.
3722.		Nov. 12, 1908.
3723.		Sept. 25, 1885.
3726.		Sept. 25, 1885.
3727.		Sept. 25, 1885.
3729.		Sept. 25, 1885.
3732.		Mar. 11, 1886.
		June 17, 1896.
	(To Dir. of the Mint.)	Sept. 11, 1908.
		July 22, 1910.
3733.		Mar. 11, 1886.
		Aug. 2, 1896.
3735.		Jan. 14, 1896.
3736.	(To Commr. of Pensions.)	July 22, 1884.
3737.		Dec. 27, 1894.
		Dec. 17, 1900.
		Dec. 10, 1903.
3738.		Dec. 10, 1886.
	(Mint Bu.)	Dec. 7, 1904.
	(To the President.)	Dec. 7, 1906.
3739.	(To Ludlow.)	Feb. 8, 1910.
3740.	(To Ludlow.)	Feb. 8, 1910.
3743.		Oct. 30, 1899.
		July 15, 1908.
3744.	(To U. S. Atty., E. La.)	Jan. 10, 1910.
		Feb. 25, 1910.
3749.	(To Flemming, M. & H.)	May 4, 1881.
		Nov. 4, 1886.
		June 7, 1888.
		Sept. 6, 1899.
		May 2, 1902.
	(To U. S. Atty., Mid. Ala.)	Mar. 20, 1906.
	(To Bellah.)	Aug. 1, 1908.
	(To U. S. Atty., W. N. C.)	Jan. 27, 1909.
	(To U. S. Atty., W. N. C.)	Feb. 27, 1909.
	(To Tillett.)	Jan. 19, 1910.
		Feb. 25, 1910.
3750.	(To Haakell.)	Oct. 11, 1883.
	(To Assessor of Taxes.)	Oct. 12, 1883.
	(To Commr. of Pensions.)	July 22, 1884.

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Revised Statutes—Continued.

Section 3750.

3751.

(To Flemming, M. & H.)

Nov. 18, 1905.

May 4, 1881.

Nov. 4, 1886.

July 8, 1896.

Dec. 19, 1900.

Mar. 13, 1902.

Aug. 23, 1905.

(To U. S. Atty., S. Ala.)

Dec. 30, 1908.

(To U. S. Atty., S. Ala.)

Oct. 20, 1908.

(To Smith.)

Oct. 20, 1908.

(To Bellah.)

Aug. 1, 1908.

(To U. S. Atty., W. Ark.)

Jan. 29, 1908.

(To U. S. Atty., W. N. C.)

Jan. 27, 1909.

(To U. S. Atty., W. N. C.)

Feb. 27, 1909.

Feb. 25, 1910.

(To Tillett.)

Jan. 19, 1910.

3753-3754.

Sept. 29, 1903.

(To Atty., N. J.)

Oct. 7, 1903.

Oct. 7, 1903.

3754.

(To U. S. Atty., E. Va.)

Dec. 7, 1909.

3755.

(To Sherman.)

Mar. 8, 1880.

May 25, 1881.

Aug. 30, 1886.

Feb. 21, 1896.

May 28, 1897.

Feb. 14, 1898.

Mar. 17, 1898.

Apr. 25, 1898.

Jan. 19, 1899.

Oct. 12, 1900.

Sept. 26, 1904.

Aug. 26, 1908.

(To Crum.)

Dec. 23, 1909.

May 10, 1910.

3765.

(To Ludlow.)

Feb. 8, 1910.

3826.

Oct. 31, 1894.

3834.

(Atty., W. N. Y.)

Mar. 12, 1904.

Mar. 23, 1904.

(Atty., Ariz.)

Apr. 9, 1904.

3836.

(To Sixth Aud.)

Dec. 30, 1890.

Sept. 12, 1898.

Nov. 26, 1901.

(Atty., E. N. Y.)

Feb. 10, 1905.

3837.

Aug. 17, 1897.

Mar. 13, 1900.

Jan. 4, 1904.

3838.

May 5, 1885.

Mar. 11, 1893.

Feb. 21, 1895.

Feb. 21, 1895.

Aug. 2, 1898.

(Brief.)

Apr. 25, 1898.

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Revised Statutes—Continued.

Section 3847.

		Feb. 28, 1890.
		Nov. 15, 1901.
3848.		July 5, 1895.
3849.	(To Aud. P. O.)	May 4, 1881.
3861.		July 5, 1895.
3865.		July 10, 1882.
3872.		Feb. 12, 1896.
3891.		July 17, 1895.
3901.		Feb. 10, 1894.
3909.		Aug. 17, 1894.
3938.	(Brief.)	Nov. 1, 1907.
3943.		Sept. 25, 1885.
3956.		Sept. 25, 1885.
3970.		Sept. 25, 1885.
3988.		Dec. 24, 1896.
3995.		July 31, 1899.
4031.	(Treasurer.)	Nov. 1, 1904.
4046.		Oct. 18, 1895.
4049.	(To Aud. P. O.)	June 2, 1886.
		July 17, 1895.
4050.	(To Aud. P. O.)	June 2, 1886.
		July 17, 1895.
	(Brief.)	Nov. 1, 1907.
4057.		Aug. 5, 1885.
4059.		July 17, 1895.
4133.		Nov. 10, 1894.
4136.		Feb. 2, 1888.
		Feb. 20, 1888.
4141.	(To U. S. Atty., Conn.)	Nov. 13, 1883.
		July 30, 1904.
4142.		Jan. 9, 1882.
4144.		Jan. 9, 1882.
4146.		Jan. 9, 1882.
4153.	(To Com. Navigation.)	June 16, 1885.
4178.	(To U. S. Atty., Conn.)	Nov. 13, 1883.
4192-4193.		Apr. 14, 1904.
4193.		July 25, 1896.
4197-4200.		Jan. 30, 1886.
4197.		July 30, 1904.
4197-4198.		June 13, 1905.
4214.		Mar. 2, 1898.
4219.		Mar. 9, 1887.
		Nov. 10, 1894.
		June 13, 1895.
		July 30, 1904.
4220.		Nov. 10, 1894.
4223.	(2)	June 13, 1895.
4225.		July 30, 1904.
4232.		Aug. 24, 1881.
4233.		Feb. 9, 1884.
		Aug. 11, 1885.
		Sept. 18, 1886.

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Section 4233.		Apr. 27, 1895.
4234.		July 15, 1886.
		Sept. 18, 1886.
4252.		July 23, 1883.
4270.		Feb. 17, 1888.
4273.		July 23, 1883.
4276.		July 6, 1896.
4283.	(To Atty. Gen.)	Dec. 20, 1910.
4306.	(To U. S. Atty., Me.)	Feb. 11, 1881.
4309.		Aug. 11, 1880.
	(To U. S. Atty., Me.)	Feb. 11, 1881.
4311.		Jan. 9, 1882.
	(To Sup. Surg. Gen., M. H. S.)	Oct. 23, 1885.
		Jan. 2, 1896.
		Feb. 19, 1896.
4312.		July 30, 1904.
4320.		July 30, 1904.
4333.	(To U. S. Atty., Del.)	Apr. 17, 1883.
		July 30, 1904.
4334.	(To U. S. Atty., Conn.)	Nov. 13, 1883.
4347.		Feb. 2, 1885.
4365.		Mar. 2, 1896.
4377.		June 18, 1885.
		Mar. 2, 1896.
4380.	(To U. S. Atty., Del.)	Apr. 17, 1883.
4385-4389.		Sept. 1, 1900.
4386.		Sept. 10, 1901.
	(Brief.)	July 3, 1906.
4399.		June 11, 1903.
4400.		May 14, 1880.
		May 17, 1886.
		Jan. 17, 1888.
		July 3, 1895.
		Sept. 27, 1895.
4405.		Mar. 3, 1881.
		Feb. 9, 1884.
		Aug. 11, 1885.
		Dec. 19, 1898.
4407.		Oct. 5, 1885.
4408.		Mar. 3, 1881.
4409.	(To Sup. Insp. Gen.)	Aug. 27, 1881.
4412.		Feb. 16, 1881.
		May 28, 1886.
4417.		Sept. 30, 1886.
		June 27, 1888.
		Mar. 20, 1899.
		Jan. 13, 1902.
4418.		Sept. 1, 1884.
		Sept. 30, 1886.
		June 27, 1888.
		Oct. 15, 1895.
		Jan. 13, 1902.

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Section 4419.		Sept. 1, 1884.
4421.	(To Sup. Insp. Gen. Steamboats.)	Feb. 5, 1880.
		Jan. 13, 1902.
4423.		Dec. 14, 1881.
		June 11, 1903.
4424.		Jan. 13, 1902.
4425.		Jan. 13, 1902.
4426.		May 17, 1886.
		June 11, 1903.
4427.		Nov. 4, 1895.
4430-4432.		Apr. 23, 1902.
		Apr. 5, 1905.
4434.		Apr. 5, 1905.
4437.		Jan. 31, 1881.
		June 19, 1902.
4438.		May 14, 1880.
		June 2, 1896.
		Oct. 13, 1898.
		Feb. 9, 1899.
		July 31, 1902.
		Apr. 22, 1903.
4438-4463.		June 14, 1898.
4439.		Jan. 23, 1884.
		Jan. 5, 1900.
		July 31, 1902.
4442-4443.		Jan. 5, 1900.
4448.		Oct. 23, 1900.
4449.		June 19, 1902.
		Aug. 2, 1902.
4450.	(To Sup. Insp. Gen.)	Aug. 27, 1881.
		July 7, 1883.
		Dec. 7, 1886.
		Feb. 3, 1887.
		Sept. 10, 1887.
		May 23, 1888.
		Nov. 19, 1888.
		Nov. 13, 1899.
		Jan. 5, 1900.
		Oct. 23, 1900.
		Apr. 24, 1902.
		June 19, 1902.
		Aug. 2, 1902.
4452.	(To Sup. Insp. Gen.)	Aug. 27, 1881.
	(To Sup. Insp. Gen.)	Jan. 31, 1883.
		July 7, 1883.
		Feb. 3, 1887.
		Mar. 23, 1895.
		Jan. 5, 1900.
4458.		July 30, 1881.
		Dec. 14, 1881.
		Sept. 6, 1886.
		Sept. 27, 1895.

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Section 4462.

	Apr. 12, 1901.
	July 31, 1902.
4463.	Jan. 13, 1902.
	Mar. 24, 1902.
4464.	Mar. 2, 1896.
	Jan. 13, 1902.
	Mar. 24, 1902.
4465.	Mar. 16, 1881.
	Aug. 31, 1882.
	Sept. 5, 1883.
	Nov. 27, 1885.
	Mar. 2, 1896.
	June 14, 1898.
	Oct. 27, 1900.
	Jan. 13, 1902.
	Mar. 24, 1902.
4466.	Mar. 16, 1881.
	Aug. 31, 1882.
	Jan. 13, 1902.
	Mar. 24, 1902.
4467	July 18, 1904.
4469	Nov. 27, 1885.
4470	Mar. 3, 1881.
4472	(To U. S. Atty., Conn.) Aug. 10, 1881.
	Oct. 22, 1900.
	Nov. 23, 1900.
4478.	June 5, 1888.
4482.	Mar. 16, 1881.
4488.	Nov. 4, 1896.
	Apr. 12, 1901.
4489.	Apr. 12, 1901.
4490.	June 24, 1882.
	Sept. 30, 1885.
	Feb. 27, 1894.
4491.	Sept. 1, 1884.
	Apr. 12, 1901.
4492.	Mar. 16, 1881.
4496.	Aug. 31, 1882.
	Sept. 24, 1896.
	Feb. 9, 1899.
	July 18, 1904.
4497.	Mar. 1, 1886.
	July 18, 1904.
4499.	Sept. 5, 1883.
	Sept. 30, 1886.
	Nov. 4, 1896.
	Mar. 2, 1896.
	June 2, 1896.
	Oct. 11, 1898.
	Oct. 13, 1898.
	Feb. 9, 1899.
	July 27, 1900.

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Section 4500.

		Aug. 11, 1885.
		Mar. 2, 1896.
4503.		Feb. 21, 1883.
		Dec. 5, 1884.
4515.		Nov. 18, 1885.
4538.		July 3, 1905.
4539.		July 3, 1905.
4540.		July 3, 1905.
4541.		July 3, 1905.
4545.	(Brief.)	Nov. 1, 1907.
4546.		June 8, 1895.
4547.		Aug. 5, 1896.
4551.		Aug. 6, 1902.
4582-4584.		May 27, 1886.
4585.		Jan. 9, 1882.
	(To Sup. Surg. Gen., M. H. S.)	Oct. 23, 1885.
4587.		Jan. 9, 1882.
4594.		Dec. 5, 1884.
4606.		June 8, 1895.
		May 4, 1897.
		June 11, 1897.
4610.		Nov. 18, 1885.
		June 8, 1895.
4612.		Jan. 9, 1882.
4657-4674.		Mar. 26, 1902.
4658.		Oct. 2, 1885.
		Dec. 5, 1885.
4666.		Dec. 5, 1885.
4667.		Sept. 25, 1885.
		Dec. 5, 1885.
4672.		July 30, 1904.
4674.	(Brief.)	Dec. 11, 1905.
4675.		Apr. 21, 1895.
4680.	(To Ludlow.)	Feb. 8, 1910.
4731.		July 14, 1899.
4734.	(To Huff.)	May 7, 1881.
	(To U. S. Atty., Kans.)	May 10, 1881.
	(To Monks.)	May 10, 1881.
4746.	(To U. S. Atty., S. Fla.)	Dec. 30, 1910.
4747.	(To U. S. Atty., Kans.)	May 10, 1881.
	(To Monks.)	May 10, 1881.
4751.	(To Sec. Navy.)	Oct. 14, 1880.
	(To U. S. Atty., W. Ala.)	Nov. 8, 1880.
	(To U. S. Atty., Minn.)	Jan. 22, 1881.
4765.		Dec. 9, 1910.
4767.		Dec. 9, 1910.
4774.		May 17, 1897.
4777.		May 17, 1897.
4779.		Oct. 6, 1885.
4780.		Dec. 9, 1910.
4786.		Oct. 14, 1905.
4792.		Feb. 10, 1888.

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Section 4795.		Oct. 29, 1904.
4803.		Jan. 9, 1882.
	(To Sup. Surg. Gen., M. H. S.)	Oct. 23, 1885.
		Jan. 4, 1888.
4804.		Jan. 9, 1882.
4805.		Sept. 8, 1899.
4806.		Jan. 6, 1881.
		Jan. 6, 1886.
		Mar. 10, 1894.
4838.		July 6, 1895.
4839.		July 6, 1895.
4840.		July 6, 1895.
4842.		July 6, 1895.
4844.		July 6, 1895.
4845.		July 6, 1895.
4848.		July 6, 1895.
4849.		July 6, 1895.
4851.		July 6, 1895.
4858.		July 6, 1895.
4886.		~~Apr. 2, 1901.~~
4901.		Oct. 19, 1895.
~~4956.~~		Aug. 8, 1896.
4958.		Oct. 21, 1897.
4963.		June 12, 1903.
4964.		July 22, 1886.
		Jan. 17, 1888.
5003.		June 8, 1895.
5013.		Feb. 10, 1894.
5076.		June 8, 1895.
5133.	(To Comp. Cur.)	Jan. 25, 1890.
5134-5135.		Mar. 28, 1898.
5134.		Nov. 15, 1910.
5135.	(To Comp. Cur.)	Mar. 10, 1908.
5136.		Dec. 1, 1898.
		Jan. 10, 1901.
		Oct. 18, 1901.
	(To Comp. Cur.)	Mar. 28, 1907.
	(To Comp. Cur.)	June 3, 1907.
5138.		Nov. 4, 1901.
	(To Comp. Cur.)	Sept. 4, 1908.
	(To Comp. Cur.)	Feb. 26, 1909.
	(To Comp. Cur.)	Mar. 30, 1909.
5139.	(To Comp. Cur.)	Mar. 28, 1907.
	(To Comp. Cur.)	July 23, 1909.
5140.		Jan. 10, 1901.
	(To Comp. Cur.)	Mar. 28, 1907.
	(To Comp. Cur.)	Sept. 17, 1909.
	(To Comp. Cur.)	Sept. 17, 1909.
5141.		Oct. 18, 1901.
5143.		
5144.	(To Comp. Cur.)	Nov. 24, 1908.
5145.	(To Comp. Cur.)	Jan. 25, 1890.
		Mar. 31, 1890.

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		Mar. 12, 1902.
	(To Comp. Cur.)	Mar. 28, 1907.
5146.	(To Comp. Cur.)	Mar. 26, 1907.
5147.	(To Comp. Cur.)	Mar. 28, 1907.
5148.		Mar. 31, 1890.
5148-5149.		Mar. 12, 1902.
		May 8, 1902.
5149.	(To Comp. Cur.)	Jan. 25, 1890.
		Mar. 31, 1890.
5151.	(To Comp. Cur.)	July 23, 1909.
5153.		July 26, 1887.
		Feb. 28, 1890.
		Aug. 2, 1905.
		May 8, 1909.
		July 27, 1910.
		Oct. 14, 1910.
		Oct. 21, 1910.
		Dec. 9, 1910.
5154.	(To Comp. Cur.)	May 16, 1904.
	(To Comp. Cur.)	July 2, 1909.
	(To Comp. Cur.)	July 10, 1909.
5155.	(To Comp. Cur.)	July 7, 1908.
	(To Comp. Cur.)	July 10, 1909.
	(To Comp. Cur.)	Aug. 30, 1909.
		Nov. 15, 1910.
5156.		Aug. 27, 1909.
5159.		Aug. 8, 1910.
		Aug. 27, 1909.
5159-5160.		Jan. 10, 1901.
5161.		Aug. 27, 1909.
5169.		Mar. 28, 1898.
	(To Comp. Cur.)	Mar. 28, 1907.
5171.		Sept. 13, 1889.
5172.		Mar. 28, 1898.
5182.		Sept. 13, 1889.
	(To Weeks.)	May 13, 1908.
	(Brief.)	Dec. 17, 1909.
5184.		Sept. 13, 1889.
		June 17, 1910.
5188.	(To Robinson.)	Apr. 27, 1881.
	(To Rankin.)	Sept. 6, 1881.
		Aug. 30, 1882.
		July 7, 1897.
	(To Heath.)	Mar. 15, 1906.
5189.		Feb. 28, 1881.
	(To Winston & Bryant.)	Feb. 8, 1908.
5190.		Nov. 15, 1910.
5191.		Oct. 18, 1901.
5193.		Apr. 10, 1900.
5200.	(To Comp. Cur.)	Oct. 23, 1885.
		May 17, 1899.
		Jan. 26, 1901.

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Section 5200.

		Jan. 26, 1901.
	(To Comp. Cur.)	July 10, 1909.
5201.	(To Comp. Cur.)	Nov. 24, 1906.
5203.		Jan. 10, 1901.
5204.		Mar. 16, 1906.
5210.	(To Comp. Cur.)	July 23, 1909.
5211.	(To Comp. Cur.)	May 26, 1885.
5211-5213.		Feb. 9, 1901.
5218.		July 29, 1885.
5220.		Feb. 15, 1902.
	(To Comp. Cur.)	Mar. 7, 1906.
	(To Comp. Cur.)	Nov. 24, 1906.
5221-5222.		Dec. 1, 1898.
5226-5227.		Feb. 15, 1902.
5229.	(To Weeks.)	May 13, 1906.
5230.		July 25, 1906.
5234.	(To U. S. Atty., E. Va.)	Aug. 11, 1885.
	(To U. S. Atty., E. Va.)	Aug. 14, 1885.
		Feb. 15, 1902.
		Mar. 16, 1906.
5235.		Mar. 30, 1901.
5236.	(Atty., Ind.)	May 20, 1904.
		Mar. 16, 1906.
5240.		Feb. 9, 1901.
5241.		June 10, 1902.
		Mar. 16, 1906.
5242.	(2)	Mar. 25, 1901.
5243.		July 24, 1905.
5260.		Jan. 25, 1882.
5261.		Jan. 25, 1882.
5270-5271.		June 8, 1895.
5280.		June 8, 1895.
5292.		Jan. 31, 1881.
	(To Murphy.)	Aug. 8, 1881.
		Dec. 8, 1882.
		Oct. 2, 1884.
		June 18, 1885.
		Jan. 8, 1886.
		Feb. 12, 1886.
		Oct. 3, 1887.
		Dec. 5, 1888.
	(Brief.)	Mar. 10, 1905.
		Apr. 1, 1906.
		Mar. 8, 1909.
5292-5294.		Nov. 18, 1893.
		Dec. 6, 1893.
		Sept. 14, 1894.
		May 7, 1895.
		July 13, 1895.
		Aug. 3, 1895.
		Aug. 20, 1895.
		Aug. 20, 1895.

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Section 5292-5294.

		Dec. 5, 1895.
	(2)	Jan. 2, 1896.
		Apr. 1, 1896.
		Dec. 24, 1896.
		May 3, 1897.
		May 5, 1898.
		Aug. 17, 1900.
	(2)	Oct. 27, 1900.
		Jan. 28, 1901.
		Feb. 4, 1901.
5293.	(To Murphy.)	Aug. 8, 1881.
		June 18, 1885.
		Jan. 8, 1886.
		Mar. 9, 1887.
		Apr. 19, 1887.
		Oct. 3, 1887.
		Sept. 4, 1888.
		May 4, 1904.
	(Brief.)	Mar. 10, 1906.
		Apr. 1, 1908.
		Mar. 8, 1909.
5294.		Jan. 31, 1881.
		Nov. 27, 1885.
		Feb. 12, 1886.
		June 27, 1888.
		May 4, 1904.
	(Brief.)	July 3, 1906.
		Mar. 8, 1909.
5296.	(To U. S. Atty., M. Tenn.)	Aug. 5, 1908.
5328.		July 15, 1895.
5356.		July 18, 1907.
5385.		Apr. 7, 1886.
5386.		Apr. 7, 1886.
5387.		Apr. 7, 1886.
5388.		Apr. 7, 1886.
5391.		Apr. 7, 1886.
		Jan. 24, 1887.
		July 31, 1899.
5399.		June 14, 1881.
5406.	(Brief.)	Nov. 12, 1907.
5413.	(To U. S. Atty., E. Ark.)	Feb. 13, 1890.
		July 20, 1896.
		Mar. 18, 1897.
		July 24, 1897.
		May 10, 1898.
		Mar. 30, 1899.
		Apr. 27, 1899.
		Dec. 7, 1899.
		Apr. 9, 1901.
		Nov. 9, 1901.
		Aug. 23, 1902.

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Section 5413.

		Sept. 23, 1903.
		July 21, 1903.
		Feb. 24, 1904.
		July 22, 1910.
5414.	(To U. S. Atty., E. Ark.)	Jan 19, 1881.
5430.		Feb. 2, 1880.
	(To Chief S. S.)	Sept. 6, 1881.
		Dec. 1, 1886.
	(To U. S. Atty., E. Ark.)	Feb. 13, 1890.
		Jan. 14, 1890.
		Mar. 21, 1896.
		June 2, 1897.
		July 24, 1897.
		July 26, 1897.
		Mar. 12, 1898.
		Apr. 2, 1898.
		May 10, 1898.
		June 4, 1898.
		Sept. 26, 1898.
		Mar. 30, 1899.
		Apr. 27, 1899.
		May 29, 1899.
		Dec. 7, 1899.
		Jan. 10, 1900.
		Feb. 13, 1900.
		Mar. 26, 1900.
		Apr. 9, 1901.
		Apr. 20, 1901.
		Nov. 9, 1901.
		May 12, 1902.
		Aug. 23, 1902.
		Aug. 28, 1902.
		Nov. 1, 1902.
		Oct. 28, 1903.
		July 16, 1904.
		Aug. 12, 1904.
		Dec. 2, 1905.
	(To Heath.)	Mar. 15, 1906.
		Sept. 28, 1906.
		Apr. 11, 1907.
	(To Alderman.)	July 9, 1908.
5431.	(To Chief S. S.)	Sept. 6, 1881.
5437.	(To U. S. Atty., E. Ark.)	Feb. 13, 1890.
5438.		Apr. 7, 1882.
		Oct. 2, 1884.
	(Bartlett.)	Apr. 27, 1905.
	(Brief.)	May 20, 1905.
		Mar. 8, 1909.
5440.		May 28, 1881.
		June 14, 1881.
	(Brief.)	Apr. 10, 1905.
5443.		June 14, 1881.

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		Mar. 23, 1886.
		Oct. 18, 1899.
5451.		Feb. 7, 1898.
		May 24, 1899.
5456.		Apr. 3, 1903.
5457.	(To McMillan Bros.)	Jan. 15, 1880.
	(To U. S. Atty., D. C.)	Feb. 9, 1880.
	(To Fisher.)	Feb. 9, 1880.
	(To Stuart.)	Feb. 9, 1880.
		Aug. 30, 1899.
5458.	(To McMillan Bros.)	Jan. 15, 1880.
	(To U. S. Atty., D. C.)	Feb. 9, 1880.
	(To Fisher.)	Feb. 9, 1880.
	(To Stuart.)	Feb. 9, 1880.
5459.	(To Townsend.)	Jan. 9, 1880.
		Feb. 28, 1881.
		Apr. 2, 1891.
		Jan. 27, 1897.
		May 22, 1897.
		May 24, 1898.
		Aug. 20, 1898.
	(To McCleary.)	Mar. 1, 1907.
		Dec. 5, 1903.
	(Treasurer.)	May 5, 1905.
	(To Walls.)	Apr. 8, 1908.
	(To Wheeler.)	Mar. 29, 1909.
		Nov. 23, 1910.
5461.	(To Ward & Deyson.)	Apr. 19, 1881.
		Apr. 6, 1900.
		June 18, 1903.
		Oct. 8, 1903.
5462.	(To Ward & Deyson.)	Apr. 19, 1881.
		Jan. 27, 1900.
		May 24, 1901.
		Feb. 4, 1910.
5465.		Dec. 28, 1894.
		July 20, 1896.
		July 5, 1901.
5472.		May 29, 1894.
5483.		Feb. 28, 1890.
5488.	(To U. S. Atty., M. Tenn.)	Apr. 10, 1890.
5490.	(To Asst. U. S. Atty., Minn.)	Apr. 25, 1882.
		Nov. 16, 1095.
	(Brief.)	Apr. 21, 1908.
	(To U. S. Atty., M. Tenn.)	Apr. 21, 1908.
5490-5492.	(To Atty. Gen.)	Apr. 13, 1909.
5491.	(To Atty. Gen.)	Jan. 16, 1884.
		Nov. 16, 1905.
	(To Atty. Gen.)	Apr. 13, 1909.
5492.	(To Atty. Gen.)	Apr. 13, 1909.
5494.	(To U. S. Atty., Del.)	May 26, 1886.
5495.	(To Asst. U. S. Atty., Minn.)	Apr. 25, 1882.

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Section 5495.	(To U. S. Atty., Del.)	May 26, 1886.
5497.		Feb. 28, 1890.
		Apr. 25, 1902.
5498.		May 7, 1883.
		Feb. 21, 1896.
		Feb. 1, 1897.
5506-5513.		Oct. 10, 1898.
5508.	(Brief.)	Nov. 12, 1907.
5509.	(Brief.)	Nov. 12, 1907.
5596.		Jan. 6, 1881.
		Aug. 24, 1881.
		May 28, 1885.
		June 17, 1887.
		Dec. 29, 1899.
5600.		Feb. 9, 1884.
		Aug. 11, 1885.

Acts of Congress.

1782, June 20.	United States seal.	May 23, 1898.
1789, August 7.	Lighthouses—Superintendence, etc.	Oct. 2, 1885.
1791, December 30.	Resolution.	Feb. 12, 1894.
1792, April 2.	Half cent.	Apr. 6, 1900.
December 31, section 3.	Registry port of a vessel.	
	(To U. S. Atty., Conn.)	Nov. 13, 1883.
1796, March 3, section 1.	Costs on dismissal of suits.	
	(To Atty. Gen.)	Jan. 16, 1884.
1797, March 3 (1 Stat., 506).	Remission of penalties.	Dec. 5, 1888.
March 3, section 1 (1 Stat., 506).	Customs—Remission.	
	(To Murphy.)	Aug. 8, 1881.
March 3, sections 1, 2 (1 Stat., 512).	Certification of postmaster's bond.	
	(Atty., W. N. Y.)	Mar. 12, 1904.
	(Atty., W. N. Y.)	Mar. 23, 1904.
March 3, sections 3 and 4 (1 Stat., 512).	Government may dismiss suit, notwithstanding counterclaim.	
	(Brief.)	Mar. 30, 1906.
1799, February 25 (1 Stat., 619).	Abandonment of quarantine stations.	
	(Brief.)	Dec. 11, 1905.
March 2.	Collection of customs.	Jan. 16, 1903.
March 2 (1 Stat., 661).	Landing excessive sea stores.	Dec. 16, 1904.
March 2, sections 27, 56.		Mar. 3, 1894.
March 2, section 52.	Customs—Damage by rust.	Dec. 29, 1885.
March 2, section 66 (1 Stat., 661).	Action for value of smuggled goods.	
		Oct. 11, 1905.
March 2, section 91 (1 Stat., 697).	Informer's compensation.	
		May 28, 1881.
1817, March 3, section 11 (3 Stat., 367).	Certification of postmaster's bond.	
	(Atty., W. N. Y.)	Mar. 12, 1904.
	(Atty., W. N. Y.)	Mar. 23, 1904.
March 3, section 29.	Banks, District of Columbia.	Dec. 29, 1899.
March 3 (3 Stat., 366).	Payments of certified balances.	
	(Brief.)	Apr. 4, 1905.
1818, April 20, section 12.	Customs—Invoice or entered value.	
		Oct. 2, 1885.

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- 1818, April 20, section 12 (3 Stat., 437). Customs—Duties on weights.
Apr. 21, 1887.
- 1819, March 3. Lighthouses—Superintendence, etc. Oct. 2, 1885.
- 1820, May 1, section 6. Public buildings—Contracts. May 11, 1886.
- July 8. Public moneys—Places of deposit. Dec. 9, 1910.
- 1822, May 7 (3 Stat., 693). Collector of customs as disbursing agent.
Dec. 15, 1904.
- May 7 (3 Stat., 696). Appointment of deputy surveyors of customs.
Apr. 27, 1909.
- 1823, March 1 (3 Stat., 733). Landing excessive sea stores. Dec. 16, 1904.
- March 1. Customs—Invoices required. May 31, 1887.
- March 1, section 14. Customs—Invoice or entered value. Oct. 2, 1885.
- March 3. Spanish claims. Mar. 19, 1890.
- 1825, March 3 (4 Stat., 124). Chesapeake & Delaware Canal. Jan. 30, 1906.
- 1828, January 25. Stoppage of a surety's pay. Oct. 12, 1881.
Dec. 1, 1881.
- May 19 (4 Stat., 278). Citing statutes binding on United States where
not named. (Brief.) Jan. 9, 1905.
- January 25 (4 Stat., 246). Set-off of pension agency clerk's salary.
(To Sec. Int.) Aug. 30, 1906.
- May 23. Lighthouses—Superintendence, etc. Oct. 2, 1885.
- 1829, March 2 (4 Stat., 350). Chesapeake & Delaware Canal.
Jan. 30, 1906.
- 1830, May 28. Appointments in appraisers' offices. Jan. 10, 1888.
- May 29 (4 Stat., 415). Export bonds—Suits on.
(To Comr. Int. Rev.) Feb. 27, 1885.
- May 29 (4 Stat., 414). Compromise by Attorney General and Solicitor
of the Treasury. (To Atty. Gen.) June 22, 1906.
- 1831, February 3 (4 Stat., 437). Importations violating copyrights.
Jan. 17, 1888.
- 1834, June 26. Spanish claims. Mar. 19, 1890.
- 1836, June 14 (Joint Resolution). Standard balances for States.
Oct. 20, 1885.
- June 14 (Resolution). Weights and measures.
(Atty., S. N. Y.) Apr. 16, 1904.
- June 23 (5 Stat., 55). Deposit of public moneys with States—Re-
covery of. Nov. 9, 1909.
- July 2, section 14 (5 Stat., 82). Post-office suits. Aug. 5, 1885.
- July 2, section 8 (5 Stat., 81). Certification of postmaster's bond.
(Atty., W. N. Y.) Mar. 12, 1904.
(Atty., W. N. Y.) Mar. 23, 1904.
- 1837, October 2 (5 Stat., 201). Deposit of public moneys with States—Re-
covery of. Nov. 9, 1909.
- 1838, July 7, section 7. Standard balances for States. Oct. 20, 1885.
- 1839, February 28 (5 Stat., 322). Relief from judgment on forfeited recog-
nizance. (To U. S. Atty., Mid. Ala.) June 9, 1906.
- March 3. Holding two offices. Feb. 1, 1887.
- March 3, section 3 (5 Stat., 349). Holding two offices.
(Brief.) July 2, 1906.
- 1841, March 3 (5 Stat., 432). Customs—Storage charges. July 13, 1887.
- March 3 (5 Stat., 432). Collector of customs as disbursing agent.
Dec. 15, 1904.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1841, March 3 (5 Stat., 432). Customs—Payment of storage charges on unclaimed goods. (Brief.) Mar. 2, 1905.
- 1842, Treaty, Great Britain. Enticement. Mar. 8, 1902.
- August 23. Holding two offices. Feb. 1, 1887.
- August 23, section 2 (5 Stat., 510). Holding two offices. (Brief.) July 2, 1906.
- August 26. Feb. 12, 1894.
- August 26, section 12 (5 Stat., 525). Holding two offices. (Brief.) July 2, 1906.
- August 30, sections 16 and 17 (5 Stat., 563). Customs—Appeal from "charges." Feb. 10, 1882.
- August 30, section 17. Remission additional duty. Jan. 8, 1886.
- 1844, June 4. Collection of customs. Jan. 16, 1903.
- June 17 (5 Stat., 687). Holding two offices. (Brief.) July 2, 1906.
- July 31. Officers. Jan. 18, 1902.
- 1845, February 26. Customs—Coverings—Refund. Aug. 11, 1885.
- 1846, July 29 (9 Stat., 41). Conflicting claims to money in Treasury. (Brief.) May 3, 1905.
- July 30. Remission additional duty. Jan. 8, 1886.
- August 6. Customs—Storage charges. July 13, 1887.
- August 6 (9 Stat., 53). Customs—Payment of storage charges on unclaimed goods. (Brief.) Mar. 2, 1905.
- 1849, March 3, section 12. Public buildings—Settlement of accounts. June 18, 1886.
- 1850, June 10, section 9 (21 Stat., 173). Customs—Immediate transportation—Time. Jan. 17, 1890.
- September 30. Holding two offices. Feb. 1, 1887.
- 1851, February 4. Removal of collector's office. Oct. 20, 1903.
- February 14 (9 Stat., 566). Consideration of old Indian war claims. Nov. 20, 1905.
- March 3, section 3 (9 Stat., 630). Customs—Citizenship of appraiser. Nov. 14, 1888.
- 1852, August 31. Lighthouses—Superintendence, etc. Oct. 2, 1885.
- December 23. Commissioner of Navigation—Subordinate to. Feb. 2, 1888.
- August 21 (10 Stat., 30). Consideration of old Indian war claims. Nov. 20, 1905.
- August 31 (10 Stat., 100). Holding two offices. (Brief.) July 2, 1906.
- August 31, section 10 (10 Stat., 93). Consideration of old Indian war claims. Nov. 20, 1905.
- 1853, February 26. Payment to contractor's agent. Nov. 8, 1887.
- February 26 (10 Stat., 170). Conflicting claims to money in Treasury. (Brief.) May 3, 1905.
- March 2 (10 Stat., 180). Consideration of old Indian war claims. Nov. 20, 1905.
- March 3 (10 Stat., 211). Holding two offices. (Brief.) July 2, 1906.
- March 3 (10 Stat., 211). Chief clerk, Treasury Department. July 30, 1910.
- 1854, March 28, section 2 (10 Stat., 271). Storage and cartage charges. Oct. 29, 1904.
- March 28 (10 Stat., 37). Customs—Storage charges. July 13, 1887.
- March 28 (10 Stat., 272). Customs—Payment of storage charges on unclaimed goods. (Brief.) Mar. 2, 1905.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1854, July 27 (10 Stat., 311). Consideration of old Indian war claims. Nov. 20, 1905.
- 1857, February 21. Half cent. Apr. 6, 1900.
- March 3. Customs—Coverings—Refund. Aug. 11, 1885.
- March 3. Customs—Invoice or entered value. Oct. 2, 1885.
- March 3 (11 Stat., 220). Consideration of old Indian war claims. Nov. 20, 1905.
- March 3, section 1 (11 Stat., 249). National banks as depositories of disbursing officers' funds. July 27, 1910.
- March 31, section 1 (11 Stat., 249). Disbursing officers' checks. (Brief.) Feb. 7, 1908.
- 1861, March 2. Mar. 3, 1894.
- July 27. Reimbursement to States of war expenses. July 21, 1886.
- August 5 (12 Stat., 292). Refund in direct tax sales. Dec. 10, 1885.
- August 5, sections 36, 44 (12 Stat., 292). Refund of direct taxes. Sept. 25, 1887.
- August 5, section 36 (12 Stat., 304). Reconsideration of departmental decision. May 11, 1886.
- August 5, section 36 (12 Stat., 304). Tax sales—Reimbursement of evicted purchasers. Aug. 25, 1885.
- 1862, January 11, Resolution. Coffee. June 16, 1885.
- February 25 (12 Stat., 345). Moneys—Definition of different kinds of. (To Weeks.) May 13, 1908.
- February 25 (12 Stat., 346). Moneys—Taxation. (To Treas., U. S.) May 27, 1908.
- June 7. Refund in direct tax sales. Dec. 10, 1885.
- July 14, section 3. Customs—Damage by rust. Dec. 29, 1885.
- July 14, section 21 (12 Stat., 559). Storage and cartage charges. Oct. 29, 1904.
- July 17, section 2 (12 Stat., 592). Checks, etc., for less than \$1. Sept. 24, 1909.
- Oct. 29, 1909.
- 1863, February 6 (12 Stat., 640). Refund in direct tax sales. Dec. 10, 1885.
- February 25 (12 Stat., 665). National banks as depositories of disbursing officers' funds. July 27, 1910.
- March 3 (12 Stat., 820). Delegation of authority. Apr. 25, 1910.
- March 3, section 1 (12 Stat., 737). Customs—Invoice required. May 31, 1887.
- March 3 (12 Stat., 740). Compromise by Attorney General. (To Atty. Gen.) June 22, 1906.
- March 3 (12 Stat., 828). Bids for Navy and revenue-cutter supplies. Nov. 12, 1908.
- March 3, section 1 (12 Stat., 737). Action for value of smuggled goods. Oct. 11, 1905.
- 1864, May 28 (13 Stat., 94). Mail steamships—Port dues. Aug. 24, 1881.
- June 3, section 45. Security for special deposits. July 26, 1887.
- June 3, section 45 (13 Stat., 113). National banks as depositories of disbursing officers' funds. July 27, 1910.
- June 3. National banks. Nov. 23, 1901.
- section 53. Treasury notes. Feb. 9, 1895.
- June 30. Distinctive paper. Feb. 2, 1880.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1864, June 30, section 179 (13 Stat., 305). Informer's share of internal taxes.
Dec. 22, 1886.
- June 30, section 14. Customs—Refund. Nov. 11, 1886.
- July 2 (13 Stat., 374.) Citing statutes binding on United States where
not named. (Brief.) Jan. 9, 1905.
- July 4. British subject. June 5, 1897.
- 1865, March 3, section 4 (13 Stat., 483). Collectors of internal revenue as
disbursing officers. (To U. S. Atty., S. N. Y.) Mar. 6, 1880.
- March 3, section 7. Customs—Coverings—Refund. Aug. 11, 1885.
- March 3, section 7. Customs—Duties on weights. Apr. 21, 1887.
- 1866, June 14 (14 Stat., 64). Disbursing officers' checks.
(Brief.) Feb. 7, 1908.
- June 14. Disbursing officers' funds—Depositories. Oct. 14, 1910.
- June 14 (14 Stat., 64). National banks as depositories of disbursing
officers' funds. Oct. 21, 1910.
- June 14. Deposit of public moneys. July 27, 1910.
- July 13 (14 Stat., 145). Informer's share of internal taxes.
Dec. 9, 1910.
- July 13. Refund of direct taxes. Dec. 22, 1886.
- July 13, section 179. Informer's compensation. Sept. 29, 1887.
- July 13. Informers. Oct. 29, 1885.
- July 18, section 5. Smuggling; search. May 2, 1901.
- July 18, section 17. Customs—Lien for freight. June 15, 1895.
- July 24. Telegraphic rates. Feb. 12, 1886.
- July 27 (14 Stat., 302). Customs—Appraiser designating acting ap-
praiser. Sept. 12, 1885.
- July 28 (14 Stat., 326). Collectors of internal revenue as disbursing
officers. May 28, 1885.
- July 28. Duty. (To U. S. Atty., S. N. Y.) Mar. 6, 1880.
- July 28 (14 Stat., 339). Weights and measures. Sept. 4, 1900.
- (Atty., S. N. Y.) Apr. 16, 1904.
- 1867, February 25 (14 Stat., 568). Direct taxes—Refund. June 17, 1887.
- February 25, section 4. Direct-tax refunds. Aug. 7, 1886.
- February 25, section 4 (joint resolution). Refund of direct taxes.
Sept. 29, 1887.
- February 28 (14 Stat., 569). Holding two offices.
(Brief.) July 2, 1906.
- February 28 (joint resolution) (14 Stat., 569). Compensation for injury
to plate printer. Jan. 11, 1909.
- March 2 (14 Stat., 517). Bankruptcy—Barring judgment.
(To U. S. Atty., Wn. Va.) Jan. 2, 1909.
- March 2 (14 Stat., 546). Informer's compensation. May 28, 1881.
- March 2, section 3. Customs—Lien for freight. Feb. 12, 1886.
- March 4 (14 Stat., 539). Customs—Wool—Reliquidation.
(To U. S. Atty., Conn.) Jan. 7, 1881.
- 1868, March 30 (15 Stat., 54). Payments of certified balances.
(Brief.) Apr. 4, 1905.
- March 30, section 1 (15 Stat., 54). Liability of Treasurer of United
States for disbursing officer's funds. June 4, 1906.
- July 20, section 102. Compromise. Feb. 23, 1899.
- July 20, section 102. Criminal proceedings—Dismissal. Dec. 23, 1910.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1868, July 20, section 102 (15 Stat., 166). Compromise and remission.
(Brief.) Mar. 13, 1905.
Feb. 12, 1897.
- 1869, March 3.
July 27. Indian trust funds. Dec. 3, 1885.
July 27 (15 Stat., 241). Alaska—Jurisdiction over crimes in.
Apr. 7, 1882.
March 3 (15 Stat., 312). Collector of customs as disbursing agent.
Dec. 15, 1904.
June 30. Plates. Mar. 18, 1897.
- 1870, June 30, section 7. Aug. 5, 1885.
June 22, section 7 (16 Stat., 162). Post-office suits. Aug. 5, 1885.
June 22 (16 Stat., 164). Employment of counsel. June 6, 1888.
July 8. Importations violating copyrights. Jan. 17, 1888.
July 14 (16 Stat., 272). Tax on interest on United States bonds.
(Treas., U. S.) May 5, 1904.
- 1871, February 28 (16 Stat., 454). Vessels—Sounding whistle. Feb. 9, 1884.
February 28. Steam vessels—Lights. Aug. 11, 1885.
February 28, section 27 (16 Stat., 449). Power supervising inspectors
of steamboats. (To Sup. Insp. Gen.) Aug. 27, 1881.
March 3, section 2 (16 Stat., 521). Storage and cartage charges.
Oct. 29, 1904.
- 1872, February 2 (17 Stat., 29). Lost checks and warrants. June 24, 1908.
June 1, section 10. Duty on material for vessels. Jan. 26, 1888.
June 6. Informer's compensation. Oct. 29, 1885.
June 6. Informers. May 2, 1901.
June 8 (17 Stat., 332). Direct taxes—Refund. June 17, 1887.
June 8, section 9 (17 Stat., 332). Tax sales—Reimbursement of evicted
purchasers. Aug. 25, 1885.
June 8, section 21 (17 Stat., 267). Certification of postmaster's bond.
(Atty., W. N. Y.) Mar. 12, 1904.
Mar. 23, 1904.
- 1873, February 12 (17 Stat., 424). Reproduction of Louisiana Exposition
medals. Mar. 19, 1906.
February 12. Subsidiary coins. Apr. 21, 1898.
February 12, sections 52, 61, 62, 63 (17 Stat., 432). Exposition medals.
Oct. 27, 1904.
March 3. Secretary of the Treasury as trustee. May 12, 1887.
March 3 (17 Stat., 601). Secretary of the Treasury as trustee.
Mar. 14, 1887.
March 3 (17 Stat., 511). Marine Hospital at New Orleans. Jan. 6, 1881.
March 3 (17 Stat., 514). Weights and measures.
(Atty., S. N. Y.) Apr. 16, 1904.
- 1874, March 3, section 3 (18 Stat., 123). Moneys—Definition of different
kinds of. (To Weeks.) May 13, 1908.
March 24 (18 Stat., 24). Customs—Manufacturing bonded ware-
houses. Apr. 9, 1908.
March 24 (18 Stat., 24). "Manufacture." Mar. 15, 1910.
April 17. Steamboats—License to alien. Feb. 8, 1888.
May 16 (18 Stat., 47). Payment to Indians.
(To 2d Comp.) Feb. 12, 1880.
May 31 (17 Stat., 195). Contracts, damages. Jan. 12, 1904.
June 9 (18 Stat., 64). Fees of shipping commissioners. Feb. 16, 1887.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1874, June 9. Spirits shipped to Philippines. Oct. 10, 1903.
 June 10, section 10 (18 Stat., 128). Wreck reports of lost vessels. Apr. 19, 1907.
 June 18. Copyright. June 12, 1903.
 June 20 (18 Stat., 125). Vessel—Remission of fine. Mar. 16, 1886.
 June 20 (18 Stat., 127). Sale of life-saving materials. (Brief.) Dec. 8, 1905.
 June 20 (18 Stat., 123). National banks—Redemption fund. Aug. 4, 1910.
 June 20, section 3 (18 Stat., 109). Holding two offices. (Brief.) July 2, 1906.
 June 20, section 3. Stolen bank notes—Liability. Sept. 13, 1889.
 June 20, section 3 (18 Stat., 123). National banks—Redemption agency—Expenses. Aug. 3, 1910.
 June 22 (18 Stat., 201). Mandatory appropriations. June 14, 1881.
 June 22 (18 Stat., 186). Customs—Remission. (To Murphy.) Aug. 8, 1881.
 June 22 (18 Stat., 188). Customs—Entry without invoices. Aug. 11, 1884.
 June 22 (18 Stat., 188). Customs—Suits for value. Oct. 3, 1884.
 June 22. Customs—Passengers' baggage—Immediate transportation. Apr. 22, 1885.
 June 22. Informer's share—Collector of customs. July 15, 1886.
 June 22. Customs—Informer's share. Oct. 5, 1886.
 June 22 (18 Stat., 186). Customs—Duties on a "Rembrant." May 12, 1887.
 June 22, section 22 (18 Stat., 190). Concealment of "interchange" cars. (Brief.) Mar. 1, 1905.
 June 22 (18 Stat., 200). Sale of old material. (Brief.) Dec. 8, 1905.
 June 22 (18 Stat., 186). Compromise and remission. (Brief.) Mar. 10, 1905.
 June 22 (18 Stat., 190). Statute of limitations. (Brief.) Apr. 25, 1908.
 June 22. Remission of forfeiture. Nov. 17, 1908.
 June 22 (18 Stat., 177). Officers contracting with Government. (To Ludlow.) Feb. 8, 1910.
 June 22, section 4 (18 Stat., 186). Informer's compensation. May 28, 1881.
 June 22, section 4 (18 Stat., 186). Customs employees—Status and compensation. Apr. 29, 1885.
 June 22, section 4. Customs—Compensation to informers and seizers. Dec. 28, 1887.
 June 22, section 4. Customs. Dec. 26, 1902.
 June 22, section 4. Customs. Dec. 30, 1902.
 June 22, section 4 (18 Stat., 186). Customs—Informer's compensation. Feb. 3, 1910.
 June 22, section 4. No fraud. May 15, 1895.
 June 22, section 4. Informers. Mar. 30, 1894.
 June 22, section 4. Vessel. Sept. 14, 1895.
 June 22, section 4. Informers. Oct. 10, 1898.
 Oct. 22, 1898.
 Apr. 30, 1903.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1874, June 22, section 4. Customs.	Sept. 6, 1899.
June 22, section 4. Statute of limitation.	Oct. 19, 1899.
June 22, section 4. Forfeiture of cars.	Jan. 4, 1900.
June 22, section 4. Collection of debts.	Mar. 7, 1900.
June 22, section 4. Customs.	May 3, 1902.
June 22, section 4. Seizures.	June 4, 1902.
	Mar. 4, 1903.
	Mar. 20, 1903.
June 22, section 5 (18 Stat., 186). Records in revenue suits.	
	Mar. 14, 1910.
June 22, section 6. Informer's share.	Sept. 30, 1886.
June 22, section 9 (18 Stat., 186). Customs—Reimportation—Invoice.	
	Feb. 9, 1887.
June 22, section 9 (18 Stat., 186). Customs—Additional duty.	
	Mar. 21, 1887.
June 22, section 12. Customs—Forfeiture of personal effects.	
	Jan. 4, 1886.
June 22, sections 12, 16 (18 Stat., 186). Forfeiture of American goods returned without entry.	(Brief.) July 1, 1905.
June 22, section 14 (18 Stat., 189). Customs—Appeal from "charges."	
	Feb. 10, 1882.
June 22, section 14. Customs—Invoice value.	Apr. 25, 1883.
June 22, section 15 (18 Stat., 186). Customs—Compromise of forfeiture.	
	Mar. 27, 1908.
June 22, section 15 (18 Stat., 186). Suits—Discontinuance of forfeiture proceedings.	
	Mar. 27, 1908.
June 22, sections 16, 17, 18. Customs—Condemnation proceedings—Dismissal—Remission.	
	Dec. 8, 1882.
June 22, section 17. Remission additional duty.	Jan. 8, 1886.
June 22, sections 17, 18. Remission of internal-revenue forfeiture.	
	Apr. 20, 1905.
June 22, section 17. Remission.	Jan. 2, 1896.
June 22, sections 17, 18, 20.	May 3, 1897.
June 22, sections 17, 18. Tea.	May 5, 1898.
June 22, sections 17, 19, 20. Compromise.	May 7, 1895.
June 22, sections 18, 19, 20. Penal duties.	Aug. 20, 1895.
June 22, section 19 (18 Stat., 186). Customs—Compromise of forfeiture.	
	Mar. 27, 1908.
June 22, section 19 (18 Stat., 186). Suits—Discontinuance of forfeiture proceedings.	
	Mar. 27, 1908.
June 22, section 21. Customs—When payment of duties final.	
	June 18, 1880.
June 22, section 21. Customs Laws—"Time of Entry."	
(To U. S. Atty., S. Fla.)	Oct. 12, 1881.
June 22, section 21. Customs—Liquidation.	Jan. 8, 1886.
June 22, section 22. Customs—Forfeiture after three years.	
	Nov. 30, 1885.
June 22, section 22 (18 Stat., 190). Limitation within which customs suits must be brought.	
	Mar. 30, 1906.
June 22, section 23 (18 Stat., 186). Collector of customs as disbursing agent.	
	Dec. 15, 1904.
June 22, section 25. Customs—Cartage—Advertising.	Feb. 4, 1886.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1874, June 22, section 25. Cartage. Nov. 17, 1894.
 June 22, section 26. Customs—When payment of duties final. June 18, 1880.
 June 23 (18 Stat., 271). Lighthouse vessels—Sale of. June 19, 1885.
 June 23. Destruction of Pacific Railroad bonds. Feb. 27, 1886.
 June 23 (18 Stat., 248). Secretary of the Treasury as trustee. Mar. 14, 1887.
 June 23. Secretary of the Treasury as trustee. May 12, 1887.
 June 23. Penalty. (To Atty., Kans.) Aug. 6, 1895.
 June 23. Reservation. Oct. 21, 1895.
 June 23 (18 Stat., 217). Sale of old material. (Brief.) Dec. 8, 1905.
 June 23 (18 Stat., 235). Changes under mail contracts. (To U. S. Atty., E. Tenn.) May 20, 1909.
 June 23 (18 Stat., 206). National bank notes—Destruction. June 17, 1910.
 June 23, section 12 (18 Stat., 235). Mail contractors bonds—Damages—Remedies. (To Aud., P. O. Dept.) May 4, 1881.
 1875, February 8. Customs—Appointment of examiners. Feb. 17, 1887.
 February 8, section 4. Customs—Cans—Free entry. Mar. 22, 1887.
 February 8, section 9 (18 Stat., 309). Departmental rules and regulations. (Brief.) Oct. 22, 1887.
 February 8, section 11. Oaths to accounts. May 21, 1909.
 February 8, section 19 (18 Stat., 311). Scrip used as money. July 7, 1896.
 (To Herring.) Nov. 2, 1880.
 February 8, section 19 (18 Stat., 311). (To Kelley.) Oct. 25, 1881.
 February 8, section 19 (18 Stat., 311). Duebills payable in merchandise—Taxable. (To Paul.) Feb. 21, 1882.
 February 8 (18 Stat., 311). Taxation of a supposed duebill. Jan. 20, 1906.
 February 8, sections 19 and 20 (18 Stat., 311). Tax on Canadian currency. Jan. 24, 1906.
 February 8 (18 Stat., 311). Circulating private bank drafts as money. (To Comp. Currency.) Apr. 24, 1906.
 February 8, sections 19 and 20. Foreign bark. Sept. 13, 1899.
 February 8, section 19. Advertisement. Dec. 8, 1899.
 February 8, sections 19 and 21. Trade checks—Merchandise scrip. Sept. 22, 1886.
 February 18, section 19. County bonds. Sept. 28, 1894.
 February 22 (18 Stat., 333). Vouchers, certificates, and receipts. (To Atty. Gen.) Jan. 24, 1907.
 March 2 (18 Stat., 481). Set-off of excess paid on account of partial nonperformance of contract. (Secy. Com. and Labor.) June 28, 1905.
 March 3 (18 Stat., 397). Auditor for Post Office Department—Transcript of, as evidence. (To U. S. Atty., Iowa.) Sept. 27, 1881.
 March 3 (18 Stat., 481). Compromise by Government employee—Installment payments. Oct. 8, 1881.
 March 3 (18 Stat., 481). Stoppage of salary of Government employee to apply on debt. Oct. 12, 1881.
 Nov. 15, 1881.
 Nov. 28, 1881.
 Dec. 1, 1881.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1875, March 3 (18 Stat., 469).	Customs—Clerical errors.	May 28, 1885.
March 3 (18 Stat., 469).	Customs—Refunds.	July 10, 1885.
March 3 (18 Stat., 371).	Sale of old material.	Mar. 30, 1887.
March 3 (18 Stat., 469).	Customs—Duties on a "Rembrandt."	May 12, 1887.
March 3.	Informers interest in set-off.	Aug. 10, 1887.
March 3 (18 Stat., 485).	Seamen—Hospital benefits.	Jan. 4, 1888.
March 3 (18 Stat., 481).	Withholding salary—Member of Congress.	June 21, 1888.
March 3.	Withholding officer's salary.	Aug. 8, 1888.
March 3 (18 Stat., 415).	Collector of customs as disbursing agent.	Dec. 15, 1904.
March 3 (18 Stat., pt. 3, p. 469).	Refund of duties on account of "error of facts."	(Brief.) Feb. 3, 1905.
March 3 (1 Comp. Stat., 748).	Set-off of a judgment against a distributee.	Mar. 2, 1905.
March 3 (18 Stat., 469).	Refund on goods not technically imported.	(Brief.) Mar. 7, 1905.
March 3 (18 Stat., 479).	Criminal intent in embezzlement.	Nov. 16, 1905.
March 3 (18 Stat., 388).	Sale of old material. (Brief.)	Dec. 8, 1905.
March 3 (18 Stat., 481).	Stoppage of Government clerk's salary.	(To Sec. Interior.) Aug. 8, 1906.
March 3 (18 Stat., 481).	Set-off of pension agency clerk's salary.	(To Sec. Interior.) Aug. 30, 1906.
March 3 (18 Stat., 481).	Set-off.	(To U. S. Atty., S. N. Y.) Feb. 13, 1907.
March 3 (18 Stat., 481).	Set-off.	Mar. 18, 1908.
March 3 (18 Stat., 481).	Set-off as against claim of surety.	(Brief.) Mar. 20, 1908.
March 3 (18 Stat., 470).	Jurisdiction United States courts as to parties.	(Brief.) Oct. 29, 1909.
March 3 (18 Stat., 481).	Set-off—Lien—Subrogation.	Jan. 20, 1910.
March 3 (18 Stat., 396).	Chief clerk Treasury Department.	July 30, 1910.
March 3.		June 13, 1892.
		Feb. 18, 1897.
March 3.	Postage stamps.	Jan. 31, 1894.
March 3.	Importation of American goods.	May 3, 1894.
March 3.	Salary surety.	Dec. 15, 1894.
March 3.	Set-off.	July 6, 1895.
March 3.	Salary.	Aug. 1, 1895.
March 3.	Penal duties.	Aug. 20, 1895.
March 3.	Seamen.	Sept. 28, 1895.
March 3, section 1.	Refund.	Oct. 5, 1895.
March 3.	Surety.	June 13, 1896.
March 3.	Lighthouse stations.	Sept. 18, 1896.
March 3.	Set-off.	Nov. 12, 1896.
March 3.	Salary.	Apr. 28, 1898.
March 3.	Set-off.	June 27, 1899.
March 3.	Immigration.	June 20, 1900.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1875, March 3. Customs.	Mar. 12, 1901. Jan. 23, 1902.
March 3. Immigration.	Mar. 8, 1902.
March 3. Drawback.	Dec. 16, 1902.
March 3, section 1 (18 Stat., 485). Marine-hospital dues on pilots.	Jan. 9, 1882.
March 3, section 2. Customs—Value when appraisers disagree.	Aug. 14, 1885.
March 3, section 2. Appointment without examination.	Mar. 8, 1886.
March 3, section 2 (18 Stat., 396). Transcript of postal accounts—Certificate. (To U. S. Atty., Del.)	May 26, 1886.
March 3, section 3 (18 Stat., 485). Marine-hospital dues on pilots.	Jan. 9, 1882.
March 3, section 3 (18 Stat., 485). Life-saving employees—Benefits of hospital.	Dec. 3, 1886.
March 3, section 3 (18 Stat., 399). National banks—Redemption agency—Expenses.	Aug. 3, 1910.
1876, January 20 (19 Stat., 60). Customhouse bonds.	Jan. 15, 1887.
March 3 (18 Stat., 372). Life-saving station sites.	Aug. 11, 1885.
March 14. Immediate transportation privileges—Rochester, N. Y.	Dec. 6, 1882.
May 1 (19 Stat., 49). Customs—Owners' oath.	July 8, 1885.
May 1. Entry on invoice.	Dec. 5, 1895.
June 10 (19 Stat., 58). Indian trust funds—Interest.	May 22, 1885.
June 20 (18 Stat., 60). Customs—Powers of attorney.	Feb. 19, 1883.
June 20. Bonds.	Mar. 12, 1902.
June 20. Customhouse bonds.	June 14, 1897.
June 30. Counterfeits, seizure by bank.	Oct. 24, 1903.
June 30 (19 Stat., 63). Liquidating national-bank agents. (To Comp. Cur.)	Mar. 7, 1906.
June 30 (19 Stat., 63). National banks—Depositors' guaranty fund.	Mar. 16, 1908.
June 30, section 5. Counterfeit.	Mar. 9, 1898.
June 30, section 3. National banks.	Nov. 20, 1901.
June 30, section 3. Savings banks, District of Columbia.	Feb. 2, 1903.
July 22 (19 Stat., 215). Purchase of silver bullion.	June 7, 1904.
July 31 (19 Stat., 107). Term of service of cadets in Revenue-Cutter Service.	June 10, 1904.
August 11. Award to lowest bidder.	Apr. 26, 1905.
August 15. Award to lowest bidder.	Sept. 25, 1885.
August 15 (19 Stat., 149). Chief clerk Treasury Department.	Sept. 25, 1885.
August 15, section 3. Clerks.	July 30, 1910.
August 15, section 5. Post office secret agents.	Mar. 20, 1899.
August 15, section 5 (19 Stat., 169). Detail of officers or employee. (Brief.)	May 4, 1909.
1877, February 27 (19 Stat., 246). Extra compensation.	Feb. 21, 1883.
February 27. Public building accounts—Settlement.	June 18, 1886.
February 27 (19 Stat., 240). Remission of penalties.	Dec. 5, 1888.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1877, February 27. Removal of collector's office. Oct. 20, 1903.
 February 27 (19 Stat., 253). Remission of forfeiture. May 4, 1904.
 February 27 (Comp. Stat., 1980). Remission-transportation bond.
 Sept. 13, 1904.
 February 27. Refuge station. Feb. 12, 1896.
 February 27. Bond. Jan. 29, 1903.
 February 27 (19 Stat., 249). Disbursing officers' checks.
 (Brief.) Feb. 7, 1908.
 February 27. Disbursing officers' funds—Depositories. Oct. 14, 1910.
 Oct. 21, 1910.
 March 3. Award to lowest bidder. Sept. 25, 1885.
 March 3. Postage stamps. Jan. 31, 1894.
 March 3. Lease. Sept. 25, 1897.
 March 3 (19 Stat., 535). Coin—Transportation of fractional silver.
 June 10, 1908.
 1878, March 3 (20 Stat., 217). Informer's compensation. June 14, 1881.
 April 10 (20 Stat., 36). Supplies—Damages—Quantities.
 Nov. 14, 1910.
 April 29. Marine hospital. Jan. 22, 1894.
 April 29 (20 Stat., 37). Entry of vehicles into United States under
 quarantine laws. Aug. 25, 1905.
 April 29 (20 Stat., 37). Abandonment of quarantine stations.
 (Brief.) Dec. 11, 1905.
 April 29, section 5. Customs and quarantine duties. Feb. 10, 1888.
 April 30, section 2 (20 Stat., 46). Timber trespass—Disposition of
 penalties. (To Sec. Navy.) Oct. 14, 1880.
 May 2. Oath. Feb. 9, 1898.
 May 17, section 5. Award to lowest bidder. Sept. 25, 1885.
 June 3, section 4 (20 Stat., 90). Compromise of criminal proceedings.
 July 7, 1885.
 June 3, section 5 (20 Stat., 90). Timber trespass—Disposition of pen-
 alties. (To Sec. Navy.) Oct. 14, 1880.
 June 3, section 5. Timber. July 14, 1899.
 June 4, section 4 (20 Stat., 163). Life-Saving Service crew as salvors.
 Jan. 26, 1909.
 June 6. Customs—Works of art. Nov. 9, 1886.
 June 11, section 5. Interest on contractors' guarantees.
 (To Treas. U. S.) July 29, 1885.
 June 14, section 4. Lumber. Apr. 1, 1896.
 June 17, paragraph 2. Compensation. Aug. 16, 1895.
 June 18. Life-Saving Service crews—Salvage. Feb. 11, 1880.
 June 18. Wrecked property found—Disposal. Nov. 15, 1886.
 June 18 (20 Stat., 163). Disposition stranded property. July 27, 1887.
 June 18. Life-Saving Service. Sept. 24, 1894.
 June 19. Bullion—Payment for. Nov. 27, 1885.
 June 19 (20 Stat., 167). Payments to Government creditors.
 Oct. 22, 1910.
 June 19 (20 Stat., 167). Report of naval receipts and expenditures.
 Mar. 1, 1910.
 June 20. Advertising rates. July 15, 1887.
 1879, March 1. Renewal official bonds. Jan. 4, 1904.
 March 1 (20 Stat., 327). Bonds of deputy collectors of internal revenue.
 (Brief.) Apr. 7, 1905.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1879, March 1, section 22 (20 Stat., 351). Remission after judgment.

May 15, 1885.

March 1, section 3. Internal revenue. Mar. 14, 1899.

May 5, 1902.

March 1, section 3. Bonds. Mar. 13, 1900.

March 3 (20 Stat., 384). Informer's compensation. June 14, 1881.

March 3 (20 Stat., 484). National Board of Health. Sept. 8, 1882.

March 3 (20 Stat., 386). Customs employees—Status and compensation. Apr. 29, 1885.

March 3 (20 Stat., 379). Lighthouse vessels—Sale of. June 19, 1885.

March 3 (20 Stat., 386). Employment of counsel. June 6, 1888.

March 3. Customs shed; lease part of. July 29, 1903.

March 3. Marine hospital. Jan. 22, 1894.

March 3. Lease. Apr. 24, 1900.

March 3. Alaska. July 23, 1900.

March 3 (20 Stat., 383). Weights and measures.

(Atty., S. N. Y.) Apr. 16, 1904.

March 3 (20 Stat., 467). Education of the blind. Nov. 28, 1906.

March 3, section 15 (20 Stat., 359). Importations violating copyrights.

Jan. 17, 1888.

March 3, section 17 (20 Stat., 355). Copyright—Imported books.

July 22, 1886.

April 24. Alaska. Feb. 2, 1901.

May 17 (21 Stat., 4). Conspiracy in restraint of trade.

(Brief.) Apr. 10, 1905.

June 2. Remission penalty—Contagious diseases. Feb. 19, 1880.

June 2, section 7. National Board of Health. Sept. 8, 1882.

June 7 (21 Stat., 7). Abrasion of silver coin.

(To Smith.) Mar. 16, 1906.

June 9 (21 Stat., 8). Legal tender—Small denominations.

June 24, 1910.

July 3, section 5. National Board of Health.

Sept. 8, 1882.

December 20. Distilled spirits—Allowance for leakage.

Sept. 18, 1885.

1880, Treaty. Chinese.

July 10, 1900.

River and harbor act, section 4.

May 11, 1901.

River and harbor act, sections 4, 6, 7.

July 30, 1889.

April 29. Lighthouses—Superintendence, etc.

Oct. 2, 1885.

May 4. Status retired army officer.

July 15, 1903.

May 28 (21 Stat., 145). Distilled spirits—Not taxable.

July 22, 1885.

June 1. Customs—Invoices required.

May 31, 1887.

June 9. Holding two positions.

Apr. 5, 1888.

June 10 (21 Stat., 173). Customs—Lien for freight.

Aug. 9, 1882.

June 10. Immediate transportation privileges—Rochester, N. Y.

Dec. 6, 1882.

June 10 (21 Stat., 173). Customs—Passengers' baggage—Immediate transportation.

Apr. 22, 1885.

June 10 (21 Stat., 173). Pay while sick.

Jan. 13, 1888.

June 10 (21 Stat., 173). Common carrier bonds.

May 25, 1904.

June 10 (21 Stat., 173). Immediate transportation bonds.

Aug. 9, 1904.

June 15. Public lands.

Aug. 3, 1897.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1880, June 15, section 1. Change destination.	Sept. 21, 1895.
	May 18, 1896.
June 15, section 1. Customs.	Oct. 12, 1897.
June 15, section 1. Invoice.	June 29, 1899.
June 15, sections 3, 8. Customs.	June 28, 1900.
June 10, section 10. Liens.	Apr. 2, 1894.
	May 28, 1894.
June 10, section 10. Night duty.	June 19, 1895.
June 10, sections 1, 2, 5 (I. T. Act). Customs—Immediate transportation.	Aug. 23, 1881.
June 10, section 10. Customs—Lien for freight.	Feb. 12, 1886.
June 16 (Private). Mandatory appropriations.	June 14, 1881.
June 16 (21 Stat., 253). Southern Claims Commission records.	Jan. 7, 1885.
June 20, section 5 (21 Stat., 174). Customs—Immediate transportation.	Oct. 10, 1888.
June 20, section 10. Customs—Lien for freight.	Nov. 8, 1886.
1881, January 21. Advertising.	Mar. 14, 1894.
February 21 (21 Stat., 326). Freedman's Bank—Duties Solicitor of the Treasury. (To Comp. Cur.)	Mar. 17, 1881.
February 26. Public moneys—Pensions.	Oct. 6, 1885.
March 3 (21 Stat., 521). Weights and measures. (Atty., S. N. Y.)	Apr. 16, 1904.
March 3. By rail.	May 11, 1896.
March 3. Waste paper.	Aug. 11, 1899.
March 3. Silver.	Apr. 19, 1900.
March 3, section 2. Customs.	June 28, 1900.
March 3, section 2 (21 Stat., 457). Destruction of United States bonds.	Nov. 29, 1910.
1882 (22 Stat., 306). Compensation for disbursing customhouse appropriation.	July 16, 1884.
(Passenger Act; 22 Stat., 186). Vessels—Remission of fine.	Feb. 12, 1886.
March 3. Public buildings—Certain—Purposes.	Jan. 5, 1886.
March 6. Pueblo.	Feb. 20, 1896.
April 25. Removal of collector's office.	Oct. 20, 1903.
April 25. Smuggling; search.	June 15, 1895.
April 25. Customs.	Apr. 15, 1903.
May 4 (22 Stat., 57). Life-Saving Service—Payments to minor children.	Sept. 29, 1884.
May 4 (22 Stat., 56). Life-Saving Service—Benefits.	Sept. 30, 1884.
May 4 (22 Stat., 57). Life-Saving Service—Benefits.	May 19, 1885.
May 4 (22 Stat., 57). Life-Saving Service—Benefits.	May 25, 1885.
May 4 (22 Stat., 56). Abandonment of quarantine stations. (Brief.)	Dec. 11, 1905.
May 4 (22 Stat., 54). Payments to submail contractors. (To U. S. Atty., E. Mo.)	Apr. 12, 1906.
May 4.	May 25, 1885.
	Oct. 1, 1895.
May 4, section 7. Life-Saving Service.	Aug. 8, 1894.
	Jan. 12, 1897.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1882, May 4, section 7. Life-Saving Surfmén—Benefits.	Nov. 30, 1885.
May 4, section 7 (22 Stat., 57). Life-Saving Service—Benefits.	Feb. 1, 1887.
May 4, sections 7, 8 (22 Stat., 57). Life-Saving Service—Benefits.	Feb. 3, 1885.
May 6. Remission—Chinese immigration.	Oct. 3, 1887.
May 6 (22 Stat., 60). Chinese—Examination.	Aug. 31, 1888.
May 6, section 9. Chinese—Examination of passengers.	June 5, 1888.
May 6, section 9. Chinese evidence.	Feb. 6, 1896.
May 6, section 10. Team.	July 10, 1896.
May 6, section 13. Chinese.	Mar. 3, 1899.
	Sept. 1, 1899.
May 6, section 9. Chinese.	May 5, 1900.
	July 3, 1900.
	Aug. 24, 1900.
May 6, section 14. Chinese.	Sept. 1, 1900.
May 6, section 6. Chinese.	Feb. 7, 1901.
	Sept. 4, 1902.
May 6, section 9. Chinese.	Mar. 30, 1901.
May 6, section 15. Chinese.	May 21, 1902.
May 6, section 13. Chinese.	June 8, 1903.
May 6, section 5. Chinese—Regulations respecting.	July 6, 1885.
May 25. Public buildings—Failed appropriation.	Feb. 19, 1886.
June 5 (22 Stat., 98). Secretary of the Treasury as trustee.	Mar. 14, 1887.
June 5. Secretary of the Treasury as trustee.	May 12, 1887.
June 15. Bonds—Official—New required.	Oct. 29, 1888.
June 18. Status retired army officer.	July 15, 1903.
July 12, section 5. National banks—Shareholders' appeal.	
(To Comp. Currency.)	July 20, 1885.
July 12, section 6 (22 Stat., 163). Stolen bank notes—Liability.	Sept. 13, 1889.
July 12, section 7. National banks.	Dec. 1, 1898.
July 12, section 12. Gold.	Aug. 5, 1899.
July 12, section 10. National banks.	Nov. 23, 1901.
August 2. Customs—Passengers leaving vessel.	Dec. 8, 1885.
August 2. Detention of immigrants.	Apr. 7, 1887.
August 2. Passengers.	May 11, 1894.
August 3. Immigration—Bonds.	June 22, 1886.
August 3. Detention of immigrants.	Apr. 7, 1887.
August 3, sections 1 and 2. Immigration.	Dec. 24, 1898.
August 3, sections 1 and 2. Head tax.	June 8, 1900.
	Oct. 15, 1900.
August 3, section 3. Immigration.	June 13, 1900.
	June 20, 1900.
	June 28, 1900.
August 5. Vessels—Measurement. (To Com. Nav.)	June 16, 1885.
August 5. Waste paper.	Mar. 21, 1895.
	Jan. 13, 1902.
August 5. Fees.	Mar. 30, 1895.
August 5, section 4. Clerks.	Mar. 20, 1899.
August 5, section 4 (22 Stat., 255). Detail of officer or employee.	
(Brief.)	May 4, 1909.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1882, August 7. Public moneys—Pensions.	Oct. 6, 1885.
August 7. Removal of inspector of hulls.	Dec. 21, 1885.
August 7. Public buildings—Failed appropriation.	Feb. 19, 1886.
August 7 (22 Stat., 319). Lands—Sale of.	Oct. 15, 1886.
August 7 (22 Stat., 306). Collector of customs as disbursing agent.	Dec. 15, 1904.
August 7. Mileage.	Aug. 28, 1895.
August 7. Foreign vessel.	Sept. 27, 1895.
August 7. Land.	Sept. 12, 1902.
August 8. Holding two positions.	Apr. 5, 1888.
1883, January 13. Holding two positions.	Apr. 5, 1888.
January 16 (22 Stat., 403). Treasury and Civil Service rules—Conflict.	July 29, 1885.
January 16. Promotions in classified service.	Aug. 24, 1886.
January 16 (22 Stat., 404). Customs—Free importation for District of Columbia.	June 27, 1910.
March 1 (22 Stat., 451). Liability of surety. (To U. S. Atty., Minn.)	Oct. 4, 1904.
March 1 (22 Stat., 451). Surety's liability for penalty imposed on Indian agent. (Bartlett.)	Apr. 27, 1905.
March 1 (22 Stat., 451). Double punishment for the same offense. (Brief.)	May 20, 1905.
March 2, section 4 (22 Stat., 451). Tea—Rejection of imported.	July 18, 1885.
March 3 (22 Stat., 491). Customs—Additional duty on reimportations.	May 20, 1885.
March 3. Leave of absence—Deduction.	July 28, 1885.
March 3 (22 Stat., 563-564). Leave of absence—Customs inspectors.	Aug. 5, 1885.
March 3. Opium—Preventing importation.	Nov. 7, 1885.
March 3 (22 Stat., 595). Refund in direct tax-sales.	Dec. 10, 1885.
March 3. Customs—Rust—Allowance.	Dec. 29, 1885.
March 3. Customs—Corporation not a citizen.	Mar. 4, 1886.
March 3 (22 Stat., 595). Reconsideration of departmental decision.	May 11, 1886.
March 3. Customs—Conclusive appraisement.	Aug. 7, 1886.
March 3. Customs—Classification—Fresh fish.	Sept. 7, 1886.
March 3. Lumber from Maine—Free.	Dec. 18, 1886.
March 3. Customs—Free importations.	Mar. 18, 1887.
March 3 (22 Stat., 563). Leave of absence—Bureau Engraving and Printing.	July 19, 1887.
March 3 (22 Stat., 563). Leave of absence of per diem officers.	Sept. 1, 1887.
March 3. Customs—Cans—Free entry.	Oct. 22, 1887.
March 3. Customs—Oil imported by Indians.	Nov. 8, 1887.
March 3. Duty on material for vessels.	Jan. 26, 1888.
March 3. Trade-mark—Registration.	Jan. 28, 1888.
March 3. Customs—Appraisement of wool.	Feb. 4, 1888.
March 3. Customs—"No other duty."	Oct. 30, 1888.
March 3. Disposition imported obscene books.	Feb. 20, 1889.
March 3 (22 Stat., 563). Leave of absence—Inspectors of customs.	May 31, 1889.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1883, March 3 (22 Stat., 485). Payment of certified balances.
(Brief.) Apr. 4, 1905.
- March 3 (22 Stat., 605). Condemnation of land for customs purposes.
Feb. 6, 1909.
- March 3 (22 Stat., 625). Government employees' inventions—Use of,
by Government. June 1, 1910.
- March 3, section 2. Recalling claims. Apr. 25, 1894.
- March 3, section 2. Newspaper vessel. Mar. 2, 1898.
- March 3, paragraph 9. Clerk of Supreme Court. Feb. 3, 1899.
- March 3, section 4. Absence. Mar. 25, 1896.
- March 3, section 4 (22 Stat., 563). Leave of absence. Dec. 10, 1886.
- March 3, section 6. Quarantine of cattle. Oct. 14, 1887.
- March 3, section 7 (22 Stat., 523). Reappraisement—Inspection of
goods. Jan. 6, 1885.
- March 3, section 7 (22 Stat., 523). Customs—Value of coverings—Ap-
peal. Apr. 4, 1885.
- March 3, section 7 (22 Stat., 523). Customs—Invoice value.
Apr. 25, 1883.
- March 3, section 7. Customs—Clerical errors. May 28, 1885.
- March 3, section 7. Customs—Delay in appealing. Apr. 1, 1886.
- March 3, section 9. Customs—Actual market value. Oct. 2, 1886.
- March 3, section 10 (22 Stat., 524). Customs—Invoice value.
Apr. 25, 1883.
- March 3, paragraphs 94, 333, 521, 544, and 636. Customs—Istle—Classi-
fication. Aug. 3, 1885.
- March 3, paragraph 365. Classification—Woolen dress goods.
May 15, 1885.
- March 3, paragraph 669. Mar. 6, 1894.
- March 3, paragraph 749. Customs—"American fisheries."
June 10, 1885.
- March 3, paragraphs 760, 465, and 286. Customs—Classification of
beans. May 25, 1885.
- March 3 (T. I. 184). Customs—Damage allowance. June 2, 1887.
- March 3 (T. I. 669). Customs—Duties on a "Rembrant."
May 12, 1887.
- August 5 (22 Stat., 230). Weights and measures.
(Atty., S. N. Y.) Apr. 16, 1904.
- 1884, February 27 (see act June 26, 1884; 23 Stat., 59). Collectors as ship-
ping commissioners. Dec. 5, 1884.
- April 18. False personation. Sept. 3, 1901.
- May 13, section 2 (23 Stat., 22). Oath of office of national-bank examin-
ers. (To Comp. Currency.) Oct. 9, 1908.
- May 16. Postage stamps. Dec. 28, 1894.
- May 17 (23 Stat., 24). Opium—Seizure—Sale. Feb. 10, 1886.
- May 17. Inspection by collector. Aug. 15, 1895.
- May 17. Constitutionality. June 15, 1896.
- May 17, section 14. Alaska. Jan. 20, 1898.
- Jan. 29, 1898.
- Feb. 3, 1898.
- Mar. 22, 1898.
- Apr. 21, 1898.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**1884, May 17, section 8. **Ex officio Receiver of Public Moneys—Bond.**

	Oct. 21, 1885.
May 29 (23 Stat., 33). Diseased animals.	Aug. 31, 1904.
June 3. Reference of cases to Court of Claims.	Aug. 23, 1886.
June 26 (23 Stat., 53). Tonnage tax—Refund.	Apr. 4, 1885.
June 26 (23 Stat., 59). Shipping commissioners.	June 19, 1885.
June 26. Hospital tax on vessels.	Sept. 29, 1885.
June 26. Life-saving employees—Benefits of hospital.	Dec. 3, 1886.
June 26 (23 Stat., 57). Seamen—Hospital benefits.	Jan. 4, 1888.
June 26. Steamboats—License to alien.	Feb. 8, 1888.
June 26 (23 Stat., 58). Fees of shipping commissioners.	Feb. 16, 1887.
June 26.	Mar. 3, 1894.
June 26. Alien officer.	Nov. 10, 1894.
June 26. Amount.	June 13, 1895.
June 26, section 26. Night duty.	June 19, 1895.
June 26, section 26. Penal duties.	Aug. 3, 1895.
June 26, section 25. Customs.	Dec. 7, 1898.
June 26, section 25. Head tax.	Oct. 15, 1900.
June 26, section 28. Foreign vessel.	Sept. 27, 1895.
June 26, section 17 (23 Stat., 57). Drawback on shipbuilding material.	Jan. 14, 1909.
June 26, section 26 (23 Stat., 59). Remission—Merchant marine violation.	Nov. 18, 1885.
June 26, section 27 (23 Stat., 59). Shipping commissioners—Duties of by others.	Dec. 16, 1884.
July 4 (23 Stat., 258). Attorneys practicing before the Treasury Department.	May 27, 1885.
July 4 (23 Stat., 101). Attorneys—Disbarment.	May 18, 1908.
July 4 (23 Stat., 97). Surety's liability for penalty imposed on Indian agent.	(Bartlett.) Apr. 27, 1905.
July 4, section 8 (23 Stat., 97). Double punishment for same offense.	(Brief.) May 20, 1905.
July 4, section 8 (23 Stat., 76). Surety's liability for penalty on Indian agent's bond.	(Brief.) Dec. 15, 1905.
July 4, section 8 (23 Stat., 97). Erroneous vouchers—Disallowance.	May 16, 1910.
July 5 (23 Stat., 111). Payments to a receiver.	Oct. 6, 1885.
July 5. Chinese—Exclusion.	Aug. 7, 1886.
July 5 (23 Stat., 115). Remission—Chinese immigration.	Oct. 3, 1887.
July 5 (23 Stat., 118). Commissioner of Navigation—Subordinate to.	Feb. 2, 1888.
July 5, sections 2, 8 (23 Stat., 115). Chinese—Examination.	Aug. 31, 1888.
July 5, section 4. Chinese—Identification photographs.	Aug. 13, 1885.
July 5, sections 8, 10. Chinese.	July 25, 1894.
	July 29, 1894.
	July 10, 1896.
July 5, section 6. Chinese.	Oct. 1, 1896.
July 5, section 6. Chinese.	Jan. 9, 1897.
July 5, section 6. Chinese.	July 22, 1897.
July 5, section 5. Chinese.	Oct. 21, 1897.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1884, July 5, section 6. Chinese.	Dec. 7, 1897.
July 5, section 6. Chinese.	Dec. 7, 1897.
July 5, section 6. Chinese.	Feb. 3, 1898.
July 5, section 6. Chinese.	Mar. 19, 1898.
July 5, section 6. Chinese.	May 28, 1898.
July 5, section 6. Chinese.	Aug. 3, 1898.
July 5, section 6. Chinese.	Aug. 30, 1899.
July 5, section 6. Chinese.	Mar. 3, 1899.
July 5, section 6. Chinese.	Sept. 1, 1899.
July 5, section 6. Chinese.	Sept. 8, 1899.
July 5, section 6. Chinese.	Sept. 29, 1899.
July 5, section 6. Chinese.	Nov. 23, 1899.
July 5, section 12. Chinese.	Mar. 30, 1899.
July 5, section 12. Chinese.	Dec. 2, 1899.
July 5, section 6. Chinese.	June 15, 1900.
July 5, section 2. Chinese.	Feb. 9, 1901.
July 5, section 4. Chinese.	Feb. 27, 1901.
	Sept. 4, 1902.
July 5, sections 4, 6. Chinese—Regulations respecting.	July 6, 1885.
July 5, section 13. Chinese.	June 8, 1903.
July 7 (23 Stat., 258). Attorneys—Disbarment.	June 10, 1885.
July 7. Public buildings—Failed appropriation.	Feb. 19, 1886.
July 7 (23 Stat., 258). Attorneys before departments.	Mar. 29, 1887.
July 7. Clerk of Supreme Court.	Oct. 25, 1897.
July 7. Power of attorney.	Jan. 5, 1898.
July 7 (23 Stat., 258). Attorneys—Disbarment.	May 18, 1908.
July 27. Attorneys, disbarring.	Nov. 21, 1903.
1885, January 6 (23 Stat., 516). Pay for holidays.	Dec. 5, 1885.
February 16 (23 Stat., 306). Lost checks and warrants.	June 17, 1908.
February 26. Richmond, Va., customhouse appropriations.	
	Sept. 4, 1885.
February 26 (23 Stat., 332). Compromising fines, etc.	
(Brief.)	July 3, 1906
February 26, section 1.	Sept. 4, 1895.
February 26, sections 1, 3. Assisted.	Sept. 9, 1895.
	Sept. 17, 1895.
February 26, section 1. Canadians.	Aug. 2, 1896.
February 26, section 1. Contract labor.	Jan. 16, 1901.
	Oct. 15, 1901.
	Jan. 29, 1903.
March 3 (23 Stat., 512). World's Industrial and Cotton Centennial Exposition.	May 20, 1885.
March 3. Exposition.	May 20, 1885.
March 3. Employees, Bureau of Statistics.	July 10, 1885.
March 3. Vessels.	May 5, 1894.
March 3. Certificates of creditors' indebtedness.	Aug. 13, 1885.
March 3. Richmond, Va., customhouse appropriation.	Sept. 4, 1885.
March 3. Diverting specific appropriations.	Sept. 15, 1885.
March 3 (23 Stat., 360). Payments to a receiver.	Oct. 6, 1885.
March 3. Public buildings—Failed appropriation.	Feb. 19, 1886.
June 6 (23 Stat., 516). Customs—Holidays—Pay of inspectors.	
	Dec. 28, 1887.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1886, March 29. National banks. Nov. 7, 1899.
 March 31. Death. May 5, 1897.
 June 19. Fees of collectors for services to vessels. Aug. 20, 1886.
 June 19. Steamboat-inspection fees—Return. Sept. 6, 1886.
 June 19. Fees shipping commissioners. Feb. 16, 1887.
 June 19, section 8. Foreign vessels carrying excursionists. Aug. 24, 1887.
 June 9. Remission. June 2, 1896.
 June 19. Rowboats. Apr. 27, 1895.
 June 19, section 11. Amount. June 13, 1895.
 June 19, section 11. Foreign vessel. Sept. 27, 1895.
 June 19, section 11. Collector of customs. June 15, 1897.
 June 19, section 8. Vessels. Mar. 29, 1900.
 July 9. Steamboats. Mar. 24, 1902.
 1887, February 4, section 6. Customs—Bonding of common carriers. Apr. 13, 1887.
 February 23 (24 Stat., 411). Customs—Immediate transportation. Oct. 10, 1888.
 February 23 (24 Stat., 415). Customs—Delivery of merchandise. July 2, 1888.
 February 23, section 5. Immediate transportation goods. Apr. 9, 1894.
 February 23, section 5. Storage. Sept. 21, 1895.
 February 23, section 7. Immigration. Apr. 1, 1899.
 March 3. Customs—Damage allowance on statuary. June 28, 1900.
 March 3 (24 Stat., 505). Payments of certified balances. Nov. 12, 1887.
 (Brief.) Apr. 4, 1905.
 March 3 (24 Stat., 505). Presenting claim to accounting officers before suit. (Brief.) Apr. 20, 1905.
 March 3 (24 Stat., 505). Unclaimed moneys in courts—Suits to recover from Treasury. (To McElrod & McGann.) Jan. 30, 1909.
 (Action for pension.) July 15, 1909.
 March 3 (24 Stat., 552). Jurisdiction United States courts as to parties. (Brief.) Oct. 29, 1909.
 March 3 (24 Stat., 505). Suits against the United States. (Brief.) Jan. 27, 1906.
 March 3, section 10 (24 Stat., 507). Payment of judgment of Court of Claims pending appeal. (Brief.) Aug. 4, 1906.
 March 3, section 1. Suits. Mar. 6, 1894.
 March 3, section 12. Recalling claims. Apr. 25, 1894.
 March 3, section 12. Wagon and car service. Nov. 2, 1895.
 March 3, section 12. Suits in rem. June 5, 1897.
 March 3, section 12. Foreigners. May 7, 1900.
 March 3, section 12. National banks. Oct. 18, 1901.
 March 3, section 12. Jurisdiction. Sept. 14, 1897.
 1888, March 5 (25 Stat., 43). Abandonment of quarantine stations. (Brief.) Dec. 11, 1905.
 May 16. Harbor regulations—Remission of penalties. Dec. 5, 1888.
 May 28. Port of Burlington. Feb. 27, 1904.
 May 30, section 15 (35 Stat., 552). Interest on Government deposits in national banks. June 10, 1908.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1888, June 19.	Fire space.	Dec. 11, 1900.
June 19.	Public buildings.	Dec. 27, 1900.
June 30.	Leave of absence—Bureau Engraving and Printing.	July 19, 1887.
August 1.	Marine hospital.	Jan. 22, 1894.
August 1.	Life-saving stations.	Sept. 18, 1896.
August 1 (Comp. Stat., 701).	State statute of limitation not applicable to United States.	(Brief.) Jan. 9, 1905
August 1 (25 Stat., 357).	Extent of lien.	
	(To U. S. Atty., E. Ia.)	Jan. 10, 1906.
August 1 (25 Stat., 357).	Recording judgments in favor of United States in State offices.	(To U. S. Atty. W. Ark.) Dec. 31, 1906.
August 1 (25 Stat., 357).	State statutes of limitation.	
	(To U. S. Atty., N. M.)	Feb. 20, 1907.
August 1 (25 Stat., 357).	Condemnation of land for customs purposes.	Feb. 6, 1909.
August 1 (25 Stat., 357).	Judgment—Lien—Registering.	
	(To Atty. Gen.)	June 2, 1910.
August 1 (25 Stat., 357).	Judgment—Lien—Registering.	
	(To Atty. Gen.)	June 6, 1910.
August 5 (25 Stat., 355).	Abandonment of quarantine stations.	
	(Brief.)	Dec. 11, 1905.
August 8.	Accounts.	May 10, 1894.
August 8.	Postmasters' bonds.	Feb. 21, 1895.
August 8.	Post office.	Aug. 2, 1898.
August 8 (25 Stat., 387).	Statute of limitations.	
	(Brief.)	Apr. 25, 1908.
August 13 (25 Stat., 436).	National Currency Association—Jurisdiction of suits.	June 10, 1908.
August 13 (25 Stat., 433).	Jurisdiction United States courts as to parties.	(Brief.) Oct. 29, 1909.
September 13, sections 5, 6.	Chinese.	Feb. 26, 1896.
		Feb. 27, 1899.
		May 25, 1900.
		Aug. 9, 1900.
		Dec. 6, 1900.
September 13, section 7.	Chinese.	Mar. 28, 1896.
		June 21, 1899.
		Aug. 31, 1899.
		Sept. 12, 1900.
		Feb. 27, 1901.
		Nov. 12, 1901.
		June 6, 1903.
September 13, section 12.	Chinese.	May 5, 1900.
		July 3, 1900.
		Mar. 30, 1901.
September 13, sections 8, 13.	Chinese.	June 1, 1900.
October 1.	Removal of collector's office.	July 29, 1895.
		Feb. 26, 1896.
October 12.	Bonds—Official—New required.	Oct. 29, 1888.
1889, January 4 (25 Stat., 639).	Removal of presidential appointee.	
		Nov. 8, 1904.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1889, Treaty, Great Britain.

January 4, section 2. Marine-Hospital Service.

February 16. Destruction of records.

Mar. 8, 1902.

Nov. 27, 1897.

June 20, 1894.

Mar. 21, 1895.

Aug. 11, 1899.

Jan. 13, 1902.

Jan. 13, 1902.

March 1, sections 10, 49. Absence.

Dec. 9, 1895.

March 1, sections 40, 49. Absence.

Apr. 26, 1898.

March 2. Salmon.

July 25, 1896.

March 2. Alaska.

Mar. 14, 1900.

Jan. 20, 1902.

March 2. Sea otter.

May 11, 1896.

1890, March 27. Marine-Hospital Service.

Jan. 22, 1894.

March 27 (26 Stat., 31). Contagious diseases—Removal of infected persons.

Sept. 28, 1908.

March 27 (26 Stat., 31). Transportation of leper.

June 16, 1909.

March 27 (26 Stat., 31). Departmental regulations—Penalties for violations.

(To Esch.) June 2, 1910.

April 25. World's Fair.

Feb. 20, 1894.

Mar. 3, 1894.

May 3, 1894.

Oct. 26, 1899.

May 2, section 17 (26 Stat., 89). National bank—Directors—Eligibility.

(To Comp. Cur.) Aug. 3, 1910.

May 24, section 25. Wrecking outfits.

May 10, 1894.

June 10. Customs.

Mar. 2, 1894.

June 10, section 4. Customs.

Mar. 20, 1894.

June 10, section 24. Customs.

Apr. 3, 1895.

Aug. 20, 1895.

June 10, sections 7, 10. Customs.

Sept. 7, 1895.

Oct. 23, 1895.

June 10, section 9. Customs.

(To Sec. and U. S. Atty., E. Mo.) Oct. 8, 1895.

June 10, sections 7, 9, 29. Customs.

Nov. 19, 1895.

Dec. 5, 1895.

June 10, sections 7, 9. Customs.

Apr. 1, 1896.

June 10, section 4. Customs.

May 18, 1896.

June 10, section 20. Customs.

Aug. 3, 1896.

June 15, 1897.

June 10, section 7. Customs.

Nov. 5, 1897.

Jan. 26, 1899.

June 10, section 9. Customs.

Dec. 31, 1897.

Mar. 7, 1898.

June 10, sections 5, 6, 9. Customs.

Feb. 22, 1898.

June 10, sections 11, 13-17. Customs.

May 28, 1898.

June 10, sections 7, 10, 11, 13. Customs.

July 19, 1898.

June 16, 1898.

June 10, sections 2, 3, 4. Customs.

Jan. 5, 1899.

June 10, section 1. Customs.

Sept. 5, 1900.

June 10, section 22. Customs.

Oct. 3, 1900.

Nov. 8, 1900.

Nov. 4, 1902.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1890, June 10, section 23. Customs.	Mar. 18, 1902.
June 10, section 7. Customs.	June 5, 1902.
June 10, section 28. Customs.	June 7, 1902.
June 10, section 10. Customs.	Oct. 22, 1902.
June 10, section 24. Customs.	Dec. 16, 1902.
June 10, sections 4, 5, 13. Customs.	Dec. 26, 1902.
June 10, section 23. Customs.	July 3, 1894.
June 10, sections 7, 19. Customs.	Apr. 12, 1900.
June 10, section 1 (26 Stat., 131). Household effects entry.	Oct. 25, 1904.
June 10, section 7. Additional duty and damage allowance.	Nov. 8, 1904.
June 10, section 1. Consignee. (Atty., Mass.)	Apr. 30, 1904.
June 10, section 7. Compromise—Undervaluations.	June 1, 1904.
June 10, section 7. Confidential information given to appraisers.	Mar. 27, 1905.
June 10, section 9. Criminal prosecution for concealing goods in baggage. (U. S. Atty., Hawaii.)	Apr. 6, 1905.
June 10, section 9. Forfeiture or penalty and criminal prosecution for same offense. (Brief.)	May 5, 1905.
June 10, section 11. Confidential information given to appraisers.	Mar. 27, 1905.
June 10, section 13. Confidential information given to appraisers.	Mar. 27, 1905.
June 10, section 19. Confidential information given to appraisers.	Mar. 27, 1905.
June 10, section 24. Refund on goods not technically imported. (Brief.)	Mar. 7, 1905.
June 10, sections 4, 29 (26 Stat., 131). Forfeiture of American goods returned without entry. (Brief.)	July 1, 1905.
June 10, section 9. Action to recover value of smuggled goods.	Oct. 11, 1905.
June 10, section 23 (26 Stat., 131). Abandonment of goods not damaged. (To U. S. Atty., W. N. Y.)	July 13, 1906.
June 10, section 5 (26 Stat., 131). Declaration of owner of imported goods.	Nov. 30, 1906.
June 10, section 7 (26 Stat., 131). Compromise of additional duties. (Brief.)	Oct. 3, 1907.
June 10, section 23. Abandonment of goods not damaged. (To U. S. Atty., S. Ga.)	Jan. 21, 1907.
June 10, section 24 (26 Stat., 131). Refund additional duties on account of manifest clerical error.	Feb. 18, 1908.
June 10, section 17 (26 Stat., 131). Undervaluation—Forfeiture—Innocent purchaser. (To U. S. Atty., W. N. Y.)	Mar. 21, 1908.
June 10, section 7 (26 Stat., 131). Forfeiture—Undervaluation—Innocent purchaser. (To U. S. Atty., W. N. Y.)	Mar. 28, 1908.
June 10, section 9 (26 Stat., 131). Forfeiture—Undervaluation—Innocent purchaser. (To U. S. Atty., W. N. Y.)	Mar. 28, 1908.
June 10, sections 13 and 14. Suit for short duties. (Brief.)	July 29, 1908.
June 10, section 5. Customs—Agent executing owner's declaration.	Oct. 27, 1908.
June 10, sections 12, 13, 14, 15, 18 (26 Stat., 231). Board General Appraisers—Relations to Treasury Department.	June 25, 1910.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1890, June 27, section 4 (26 Stat., 182). Compensation of pension attorneys.

Oct. 14, 1905.

July 11 (26 Stat., 242). Weights and measures.

(Atty., S. N. Y.) Apr. 16, 1904.

July 11. Weights.

Dec. 28, 1895.

July 14 (26 Stat., 288). Diseased animals.

Aug. 31, 1904.

August 19. Vessels.

May 5, 1894.

August 28. Absence.

Nov. 5, 1895.

Mar. 25, 1896.

August 28. Removal of collector's office.

Oct. 20, 1903.

August 30 (26 Stat., 414). Diseased animals.

Aug. 31, 1904.

August 30. Spurious compounds.

June 16, 1897.

August 30, sections 2, 3 (26 Stat., 412). Condemnation of land for customs purposes.

Feb. 6, 1909.

August 30, section 5 (26 Stat., 415). Exclusion of importations from countries discriminating against the United States.

(To Emory.) Oct. 25, 1909.

August 30, section 8 (26 Stat., 416). Disposition of infected virus.

Aug. 18, 1909.

September 19, section 6. Lake Michigan.

Feb. 6, 1896.

September 27. Bond of disbursing agent.

Aug. 8, 1903.

September 30, section 1 (26 Stat., 537). Payment of judgment of Court of Claims pending appeal.

(Brief.) Aug. 4, 1906.

October 1, paragraph 677. Customs.

Dec. 18, 1893.

Dec. 22, 1893.

October 1, section 10. Customs.

Jan. 9, 1894.

October 1, paragraphs 396, 752. Customs.

Apr. 6, 1894.

October 1, section 25. Customs.

May 15, 1894.

October 1, section 40. Customs.

Dec. 26, 1895.

October 1, sections 50, 54. Customs.

Aug. 3, 1896.

June 28, 1900.

October 1, paragraph 285. Customs.

Aug. 12, 1902.

October 1, paragraph 524. Customs.

Mar. 6, 1894.

October 1. Trust companies.

Feb. 9, 1901.

October 1, paragraph 493 (26 Stat., 603). Forfeiture of American goods returned without entry.

(Brief.) July 1, 1905.

October 1, section 25 (26 Stat., 617). Drawback on shipbuilding materials.

Jan. 14, 1909.

October 1, paragraph 677 (26 Stat., 603). Free importations by departments.

July 22, 1909.

October 1, paragraph 362 (26 Stat., 593). Misplaced punctuation.

Mar. 30, 1910.

1891, February 10. Postage stamps.

Dec. 28, 1894.

February 10. Photogravures.

Apr. 12, 1895.

Oct. 6, 1896.

February 10. Pattern coin.

Dec. 26, 1895.

February 10, section 3. Trade token.

July 7, 1896.

July 24, 1897.

Apr. 27, 1898.

Sept. 1, 1898.

Oct. 1, 1898.

Nov. 16, 1898.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1891, February 10, section 3. Coins.	July 20, 1896.
	Apr. 15, 1899.
	Mar. 26, 1900.
February 10. Counterfeiting.	Feb. 15, 1901.
	May 24, 1901.
	Sept. 25, 1901.
	Nov. 5, 1901.
February 10. Counterfeits, seizure by bank.	Oct. 24, 1903.
February 10. Trade-dollar lockets.	Dec. 5, 1903.
February 10 (26 Stat., 742). One-cent token.	July 1, 1904.
February 10 (26 Stat., 742). Trade checks—Similitude.	July 18, 1904.
February 10 (26 Stat., 742). Representation of 1-cent piece.	Aug. 7, 1905.
February 10 (26 Stat., 742). Metal trade checks.	
(To Asst. U. S. Atty., Kaus.)	July 10, 1906.
February 10 (26 Stat., 74). Facsimiles of coins.	Feb. 25, 1907.
February 10 (26 Stat., 742). Photographs of coins prohibited.	
(To Banning & Banning.)	Jan. 16, 1907.
February 10 (26 Stat., 742). Facsimiles of coins.	Sept. 6, 1907.
February 10 (26 Stat., 742). Trade checks—Counterfeiting coins.	
(To Workman.)	Jan. 11, 1910.
February 10 (26 Stat., 742). Coins—Illustrations of.	
(To Laird & Lee.)	June 2, 1910.
February 10, section 1 (26 Stat., 742). Counterfeiting—Molds—Making and possession.	(To U. S. Atty., S. Ill.) Aug. 7, 1909.
February 10, section 3 (26 Stat., 742). Imitation antique coins.	
	June 15, 1904.
February 10, section 3. Facsimiles of money.	June 16, 1904.
February 10, section 3. Counterfeiting—Oregon "Beaver" money.	
	May 4, 1904.
February 10, section 3 (26 Stat., 742). Representation of 1-cent piece.	
	Aug. 18, 1905.
February 10, section 3. Representation of coins.	Sept. 1, 1905.
February 18 (26 Stat., 1114). Misplaced punctuation.	Mar. 30, 1910.
March 2, section 4. Refunding.	Mar. 3, 1899.
March 3. Copyright.	Apr. 4, 1894.
	Oct. 21, 1897.
March 3, section 7. Copyright.	Mar. 7, 1895.
March 3, section 3. Assisted.	Sept. 9, 1895.
March 3, sections 8, 11. Appeal.	Oct. 22, 1895.
March 3, section 2. Compromise.	Dec. 18, 1895.
March 3, section 11. Paupers.	Jan. 16, 1896.
March 3, section 3. Chromo.	Aug. 8, 1896.
March 3, section 3. Clerk courts.	Oct. 26, 1897.
March 3, sections 8, 10, 11. Immigration.	Dec. 24, 1898.
	Aug. 17, 1899.
March 3, section 1. Immigration.	Aug. 8, 1899.
March 3, section 10. Immigration.	June 13, 1900.
	June 20, 1900.
	Aug. 17, 1900.
	Sept. 28, 1900.
	Jan. 16, 1901.
	Feb. 4, 1901.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1891, March 3, section 8. Immigration. June 28, 1900.
 July 7, 1900.
 March 3, sections 8, 10. Immigration. Sept. 5, 1900.
 March 3, section-10. Immigration. May 8, 1902.
 March 3, section 4. Adulterated goods. June 12, 1903.
 March 3 (26 Stat., 1089). Diseased animals. Aug. 31, 1904.
 March 3 (26 Stat., 1084). Compromising fines, etc.
 (Brief.) July 3, 1906.
 March 3 (26 Stat., 1082). Deposit of public money. Dec. 9, 1910.
 March 3, section 2 (26 Stat., 1084). Compromise and remission.
 (Brief.) Mar. 13, 1905.
 March 3, section 2 (26 Stat., 1084). Compromise of penalties.
 Mar. 8, 1909.
 March 3, section 9 (26 Stat., 854). Payments to claimants.
 (To Atty., D. C.) June 2, 1904.
 (To Sec. Treas.) June 14, 1904.
 March 3, section 10 (26 Stat., 1084). Deposit of maintenance collec-
 tions. (To Clk. Cts., Md.) Nov. 27, 1907.
 March 3, section 24 (26 Stat., 1095). Setting aside lands as a forest
 reserve. Aug. 23, 1905.
 March 3, section 24. Setting apart lands acquired in payment of debts
 as forest reserves. Nov. 18, 1905.
 July 31, section 10 (28 Stat., 208). Accounts kept by Register of the
 Treasury. Aug. 30, 1905.
 1892, March 31 (27 Stat., 12). Loading bunker coal on vessels outside a port.
 June 13, 1905.
 May 5. Chinese. Apr. 10, 1894.
 May 5, section 6. Chinese. June 20, 1895.
 July 29, 1895.
 Sept. 7, 1895.
 Nov. 29, 1897.
 Feb. 27, 1899.
 July 16 (27 Stat., 177). Set-off of pension agency clerk's salary.
 (To Sec. Interior.) Aug. 30, 1906.
 July 18 (27 Stat., 322). National-bank notes—Stolen—Redemption.
 Dec. 21, 1909.
 July 26 (27 Stat., 272). Proceeds sale of individual Indian lands.
 Jan. 4, 1908.
 July 28 (27 Stat., 322). Redemption unsigned national-bank notes.
 Dec. 4, 1909.
 Dec. 6, 1909.
 July 28 (27 Stat., 322). National-bank notes—Unsigned.
 (To Westermays.) Oct. 31, 1910.
 August 1 (27 Stat., 340). Extra compensation.
 (To Dir. Mint.) Dec. 7, 1904.
 August 1 (27 Stat., 340). Eight-hour law.
 (To the President.) Dec. 7, 1906.
 August 1 (27 Stat., 340). Eight-hour law—Subcontracts and material
 men. Apr. 28, 1910.
 August 3 (27 Stat., 345). Liquidating national bank agents.
 (To Comp. Cur.) Mar. 7, 1906.
 August 6 (27 Stat., 351). Surety premiums during furlough of prin-
 cipal. Apr. 25, 1906.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1892, May 5, section 3. Chinese.	Dec. 2, 1899.
	June 1, 1900.
	Feb. 27, 1901.
	June 6, 1901.
	Nov. 12, 1901.
May 5, section 1. Chinese.	May 21, 1902.
May 5, section 6. Chinese.	June 23, 1894.
July 6. Absence.	Dec. 9, 1895.
July 16. Public buildings.	Sept. 25, 1897.
July 28. National banks.	Nov. 23, 1901.
August 1. Eight-hour law.	Mar. 8, 1898.
August 4, section 2. Timber.	July 14, 1899.
August 5. Atlanta Exposition.	July 19, 1895.
August 5. World's Fair.	July 25, 1896.
August 5. Medals.	Jan. 20, 1898.
August 5. Alien laborers.	Jan. 16, 1901.
1893, February 15. Marine hospital.	Jan. 22, 1894.
February 15. United States attorney.	Nov. 26, 1894.
February 15, section 3. Forcible detention.	Sept. 29, 1896.
February 15, section 2. Marine-Hospital Service.	Aug. 10, 1897.
February 15, section 3. Bill of health.	Jan. 3, 1898.
February 15. Quarantine.	Dec. 19, 1898.
	Apr. 21, 1899.
	Sept. 25, 1894.
February 15 (27 Stat., 449). Entry of vehicles into United States under quarantine laws.	Aug. 25, 1905.
February 15 (27 Stat., 449). Amendment of quarantine rules.	Apr. 23, 1906.
February 15, section 3 (27 Stat., 451). Contagious diseases—Removal of infected persons.	Sept. 28, 1908.
February 15, section 3 (27 Stat., 450). Transportation of leper.	June 16, 1909.
	June 22, 1909.
February 15 (27 Stat., 449). Departmental regulations—Penalties for violations.	(To Esch.) June 2, 1910.
February 15, section 2. Inspection of passengers at port of embarkation.	May 27, 1905.
February 15, section 2. Bills of health.	July 27, 1903.
February 20. Rejected plans.	May 24, 1897.
February 20 (27 Stat., 468). Surety premiums during furlough of principal.	Apr. 25, 1906.
March 1. Surgeon, Marine-Hospital Service.	Mar. 23, 1894.
March 2. World's Fair.	July 25, 1896.
March 3 (27 Stat., 587). Exposition medals.	Oct. 27, 1904.
March 3 (27 Stat., 715). Hours of labor for clerks.	Dec. 8, 1910.
March 3, section 5. Appeal.	Oct. 22, 1895.
	Dec. 9, 1895.
March 3, section 8.	July 17, 1896.
March 3, section 5. Absence.	Nov. 1, 1897.
March 3, sections 1, 2. Immigration.	Dec. 13, 1898.
March 3, section 4. Immigration.	Feb. 4, 1901.
March 7. Medals.	Jan. 20, 1898.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1893, September 1. Atlanta Exposition.	July 19, 1895.
October 31 (28 Stat., 13). Destruction of wrecks dangerous to navigation.	(Brief.) May 1, 1905.
November 3. Chinese.	Mar. 3, 1894.
	June 23, 1894.
	July 29, 1895.
	Sept. 7, 1895.
November 3, section 6. Chinese.	Mar. 26, 1896.
	Nov. 29, 1897.
November 3, section 2. Chinese.	Nov. 26, 1897.
November 3, section 6. Chinese.	Feb. 27, 1899.
	Mar. 3, 1899.
	Apr. 14, 1899.
	May 5, 1899.
November 3, section 2. Chinese.	Mar. 23, 1899.
	May 18, 1900.
	Aug. 28, 1899.
	Sept. 5, 1899.
	Feb. 20, 1900.
	May 28, 1900.
	June 1, 1900.
	June 20, 1900.
	June 29, 1900.
	Oct. 10, 1900.
	Dec. 6, 1900.
	Dec. 11, 1900.
	Jan. 22, 1901.
	May 15, 1901.
	June 6, 1901.
	July 9, 1901.
	Feb. 24, 1902.
	May 12, 1903.
	June 20, 1903.
1894. Treaty. Chinese.	July 29, 1895.
	Oct. 21, 1897.
	Aug. 30, 1899.
	Sept. 1, 1899.
	July 10, 1900.
Treaty, article 2. Chinese.	Aug. 9, 1900.
	Aug. 24, 1900.
	Sept. 1, 1900.
	Sept. 6, 1900.
	Sept. 12, 1900.
	Sept. 21, 1900.
	Dec. 6, 1900.
	Apr. 7, 1902.
Treaty, article 3. Chinese.	Nov. 12, 1901.
January 27. Advertising.	Mar. 14, 1894.
	July 6, 1895.
January 27 (28 Stat., 33). Advertising—Supplies and services.	
	June 22, 1910.
January 27 (28 Stat., 33). Opening bids for supplies.	Apr. 12, 1907.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1894, March 4. Life-Saving Service.	Sept. 24, 1894.
April 6 (28 Stat., 55). Supervision of customs forms.	July 30, 1904.
April 6. Remission.	Jan. 2, 1896.
April 6, section 3. Vessels.	Feb. 19, 1896.
April 21. Insane hospital.	July 6, 1895.
May 5 (resolution). Lien on vessels.	
	(To Atty., E. Va.) July 30, 1903.
May 5. Contract.	Sept. 12, 1894.
	May 24, 1895.
May 5 (28 Stat., 582). Partial payments for revenue cutter's machinery.	Oct. 5, 1906.
	Oct. 11, 1906.
May 5 (28 Stat., 582). Advanced payments.	Mar. 30, 1910.
May 21 (Apr.) (28 Stat., 62). Advertising—Supplies and services.	
	June 22, 1910.
June 5. Baggage.	Apr. 12, 1895.
June 5 (28 Stat., 85). Loading bunker coal on vessels outside a port.	
	June 13, 1905.
June 11. Messages of the Presidents.	Sept. 26, 1898.
June 26. Coal.	Oct. 13, 1894.
July 12. Messages of the Presidents.	Sept. 26, 1898.
July 16. Post-office agents.	June 26, 1895.
July 16. Waste paper.	Aug. 11, 1899.
July 31. Accounting.	(To Atty., Mass.) May 15, 1895.
	Jan. 20, 1896.
July 31, sections 17, 25. Transcripts.	Oct. 9, 1894.
July 31, section 10. Transcripts.	
	(To Sec. and Atty., Mass.) May 11, 1895.
July 31, section 10. Bonds.	Oct. 30, 1899.
July 31 (28 Stat., 205). Payments of certified balances.	
	(Brief.) Apr. 4, 1905.
July 31 (28 Stat., 172). Officers of the Revenue-Cutter Service.	
	Apr. 15, 1905.
July 31, section 7 (28 Stat., 206). Liability of Treasurer of United States for disbursing officer's funds.	June 4, 1906.
July 31, section 8 (28 Stat., 207). Liability of Treasurer of United States for disbursing officer's funds.	June 4, 1906.
July 31, section 8 (28 Stat., 262). Settlement of accounts.	
	Feb. 10, 1904.
	Feb. 19, 1904.
July 31, sections 3, 7, 8. Certification of postmaster's bond.	
	(Atty., W. N. Y.) Mar. 12, 1904.
	(Atty., W. N. Y.) Mar. 23, 1904.
July 31, section 11 (28 Stat., 209). Liability of Treasurer of United States for disbursing officer's funds.	June 4, 1906.
July 31, section 2 (28 Stat., 205). Holding two offices.	
	(Brief.) July 2, 1906.
July 31 (28 Stat., 206). Payments to Government creditors.	
	Oct. 22, 1910.
July 31 (28 Stat., 208). Destruction of United States bonds.	
	Nov. 29, 1910.
July 31, section 10 (28 Stat., 208). Reports of auditors.	July 7, 1910.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1894, July 31, section 15. Reports of auditors.	July 7, 1910.
August 4. Reappraisement.	June 5, 1895.
August 13.	Aug. 29, 1894.
	Aug. 30, 1894.
August 13. Ap. agents.	Oct. 12, 1894.
August 13. Surety.	Apr. 23, 1895.
	July 2, 1895.
August 13, section 2. Surety.	May 2, 1895.
	Aug. 1, 1896.
August 13. Vessels; contract.	Oct. 19, 1896.
August 13. New bond.	Nov. 30, 1896.
August 13, section 2. Firm.	Dec. 1, 1896.
August 13, section 2. Agents.	Sept. 2, 1897.
August 13. Subcontractors.	Sept. 27, 1897.
August 13. Sureties.	Mar. 20, 1899.
August 13. National banks.	May 17, 1899.
August 13. Contracts.	July 25, 1900.
August 13. Sureties.	Jan. 4, 1901.
	Feb. 20, 1901.
	Apr. 1, 1901.
August 13. Material men.	Mar. 30, 1903.
	Apr. 11, 1903.
August 13. Priority of United States.	July 27, 1903.
August 13 (28 Stat., 278). Liability of United States notes to local taxation.	(Brief.) Jan. 7, 1905.
August 13 (28 Stat., 278). Giving copy of lifeboat contractor's bond to material men.	Mar. 2, 1905.
August 13 (28 Stat., 278). Contractor's bond—Amendment giving United States priority.	(Brief.) June 5, 1905.
August 13 (28 Stat., 278). Contractor's bond—Amendment giving United States priority.	June 7, 1905.
August 13 (28 Stat., 279). Surety company's agents in redistricted State.	(Fid. and Cas. Co.) June 22, 1905.
August 13 (28 Stat., 278). Material men.	Feb. 4, 1904.
	Feb. 29, 1904.
August 13 (28 Stat., 278). Priority United States.	(Atty. Gen.) Mar. 8, 1904.
August 13 (28 Stat., 278). Claims of material men.	Apr. 2, 1904.
August 13 (28 Stat., 278). Lifeboat contracts.	May 11, 1904.
August 13 (28 Stat., 262). Surety company's agents.	(To Shriver.) Oct. 24, 1904.
August 13 (28 Stat., 278). Suits of subcontractors.	(To Frost.) Nov. 29, 1904.
August 15 (28 Stat., 313). Sale of old material.	(Brief.) Dec. 8, 1905.
August 13. Payment of balance due deceased contractor to surety.	Aug. 17, 1905.
August 13, section 2 (28 Stat., 279). Acknowledgment of power of attorney.	(Brief.) Mar. 1, 1906.
August 13, section 2 (28 Stat., 278). Subrogation of surety who pays material men.	Mar. 19, 1906.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1894, August 13, section 2 (28 Stat., 278). Service of process on contractor.
(To Chapin & Henry.) Nov. 15, 1906.
- August 13, section 2 (28 Stat., 278). Eight-hour law.
(To the President.) Dec. 7, 1906.
- August 13, section 2 (28 Stat., 278). Suits for benefit of material men.
(To U. S. Atty., S. N. Y.) Dec. 17, 1906.
Dec. 20, 1906.
- August 13, sections 2, 3, and 4 (28 Stat., 279). Approval of bonds.
(To Ricketts.) Mar. 27, 1907.
- August 13 (28 Stat., 278). Set-off as against claim of surety.
(Brief.) Mar. 20, 1908.
- August 13 (28 Stat., 278.) Moneys—Taxation.
(To Treasurer, U. S.) May 27, 1908.
- August 13 (28 Stat., 278). Bonds with reinsurance. July 30, 1908.
- August 13 (28 Stat., 278). Right to limit surety company's liability.
May 27, 1909.
- August 13 (28 Stat., 278). Surety—Where to be sued.
(To U. S. Atty., E. Okla.) Nov. 27, 1909.
- August 13 (28 Stat., 279). Surety companies not qualified under State law.
Dec. 3, 1909.
- August 13 (28 Stat., 278). Bonds—Contracts for naval vessels.
Dec. 9, 1909.
- August 13. Suretyship—Interstate Casualty Co. Nov. 15, 1910.
- August 17, section 6 (28 Stat., 363). Refund of informer's share paid by surety. Sept. 20, 1910.
- August 18. Immigration. June 20, 1900.
July 7, 1900.
- August 18. Chinese. Feb. 6, 1896.
Nov. 9, 1901.
Nov. 12, 1901.
- August 18. Head tax. June 8, 1901.
- August 18. Bills of health. July 27, 1903.
- August 18, section 4 (28 Stat., 362). Chesapeake & Delaware Canal Co.
Jan. 30, 1906.
- August 27. Drawback. Aug. 6, 1902.
- August 27 (28 Stat., 553). Customs and internal revenue stamps.
Feb. 25, 1904.
- August 27, section 28. Tax on interest on United States bonds.
(Treas., U. S.) May 5, 1904.
- August 27, section 27 (28 Stat., 553) (income tax).
(Brief.) Feb. 11, 1909.
- August 27 (28 Stat., 548). "Manufacture." Mar. 15, 1910.
- August 28. Customs. Sept. 1, 1894.
Jan. 16, 1895.
Feb. 27, 1895.
- August 28, paragraph 165. Customs. June 17, 1895.
- August 28, sections 22, 23. Customs. Oct. 11, 1895.
- August 28, section 6. Customs. Oct. 24, 1895.
Jan. 11, 1896.
- August 28, paragraph 28. Customs. Sept. 7, 1895.
Aug. 3, 1896.
- August 28, paragraph 410. Customs. Nov. 10, 1896.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1894, August 28, section 12. Customs.	May 3, 1897.
August 28, section 28. Customs.	June 2, 1897.
August 28, section 9. Customs.	June 16, 1897.
	Feb. 9, 1903.
August 28, sections 19, 43, 45, 46. Customs.	Sept. 4, 1900.
August 28, section 70. Customs.	Mar. 12, 1902.
August 28, paragraph 585 (28 Stat., 509). Scientific institutions.	Sept. 28, 1907.
December 15 (28 Stat., 595). Remission of forfeiture.	May 4, 1904.
December 15. Compromise.	Oct. 15, 1895.
December 15. Remission.	Jan. 2, 1896.
	Dec. 24, 1896.
1895, January 12 (28 Stat., 604). Sale of old material. (Brief.)	Dec. 8, 1905.
January 12, section 5 (28 Stat., 602). Approval of bonds.	
(To Ricketts.)	Mar. 27, 1907.
January 12 (28 Stat., 605). Officers contracting with Government.	
(To Ludlow.)	Feb. 8, 1910.
January 21. Atlanta Exposition.	July 19, 1895.
February 8. Rowboats.	Apr. 27, 1895.
February 8, sections 3, 14. Bell on boats.	Mar. 7, 1895.
February 11. Washington.	June 27, 1895.
February 13. Old material.	Feb. 5, 1896.
February 19 (28 Stat., 672). Destruction of wrecks dangerous to navigation.	(Brief.) May 1, 1905.
March 2. Official bonds.	July 2, 1895.
March 2. Revenue-cutter officers.	Apr. 19, 1895.
March 2. Sureties.	July 2, 1895.
March 2. Mileage.	Aug. 28, 1895.
March 2. Paupers.	Jan. 16, 1896.
March 2. World's Fair.	July 25, 1896.
	Feb. 3, 1899.
March 2. Acting deputy.	May 26, 1897.
March 2, section 5.	June 1, 1897.
March 2, section 5. Chicago public buildings.	July 19, 1897.
March 2, section 5. Sureties.	July 5, 1899.
March 2, section 5. Bonds.	Mar. 13, 1900.
March 2, section 5. Waste paper.	Jan. 13, 1902.
March 2, section 5. Revenue cutter.	Apr. 19, 1902.
March 2. Bonds of transferred department officers.	July 11, 1903.
March 2 (28 Stat., 732). Diseased animals.	Aug. 31, 1904.
March 2 (28 Stat., 808). Bonds—Office—Time of approval—Affecting liability.	(Brief.) Jan. 2, 1908.
March 2 (28 Stat., 809). Renewal official bonds.	Jan. 4, 1904.
March 2, section 10. Certification of postmaster's bond.	
(Atty., W. N. Y.)	Mar. 12, 1904.
(Atty., W. N. Y.)	Mar. 23, 1904.
March 2, section 5 (28 Stat., 808). Status of a renewal bond.	
	Jan. 23, 1906.
March 2 (28 Stat., 963). Lottery tickets—Sale, etc.	Mar. 28, 1910.
March 2 (28 Stat., 807). Renewal bonds. (Brief.)	Mar. 21, 1905.
March 2 (28 Stat., 807). Renewal bonds—Increase of penalty—Cumulative.	June 14, 1905.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1895, March 2 (28 Stat., 964). Payment of funeral expenses of a pensioner out of accrued pension. June 19, 1905.
 March 3 (28 Stat., 964). Payment of accrued pension after death. Jan. 11, 1905.
- June 30. Weights. Dec. 28, 1895.
 June 16, sections 4, 5. News vessel. Mar. 2, 1898.
- 1896, January 8. Chicago public buildings. July 19, 1897.
 February 26. Accounts. Mar. 27, 1896.
 March 2. Remission. Dec. 24, 1896.
 March 2 (29 Stat., 39). Remission of forfeiture. May 4, 1904.
 March 13. World's fair. July 25, 1896.
 March 28, section 20. United States commissioners. June 15, 1897.
 May 18. Reimportation. May 29, 1902.
 May 19. Vessels. July 31, 1902.
 May 19 (29 Stat., 122). Supervision of customs forms. July 30, 1904.
 May 21. Customs. May 11, 1903.
 May 28. Examining title. Aug. 3, 1896.
 May 28. Chicago public building. July 19, 1897.
 May 28 (29 Stat., 184). Appointment United States commissioner. Aug. 27, 1906.
- May 28, sections 6, 7. (To Atty., S. N. Y.) Jan. 26, 1898.
 May 28, section 5. Moneys. Dec. 18, 1899.
 May 28 (29 Stat., 149). Officers of the Revenue-Cutter Service. Apr. 15, 1905.
- June 6 (29 Stat., 260). Advanced payments. Mar. 30, 1910.
 June 8. Old material. Jan. 24, 1900.
 June 9, section 4. Alaska. Mar. 22, 1899.
 Feb. 16, 1900.
 Jan. 20, 1902.
- June 10 (29 Stat., 384). Loading bunker coal on vessels outside a port. June 13, 1905.
 Jan. 11, 1897.
- July 1, section 24. Accounts. Jan. 11, 1897.
- 1897, February 19 (29 Stat., 578). Court moneys. (Atty., E. Mo.) June 22, 1904.
- February 19 (29 Stat., 578). Unclaimed moneys in court registry. (To U. S. Atty., N. N. Y.) Mar. 7, 1907.
- February 19 (29 Stat., 578). Unclaimed moneys in court registry. (To Clk. Cir. Ct., S. Iowa.) Mar. 19, 1907.
- February 19, section 3 (29 Stat., 578). Unclaimed moneys in court. (Brief.) Nov. 1, 1907.
- February 19 (29 Stat., 578). Unclaimed moneys in court. (To Judge U. S. Dist. Ct., E. N. Y.) Dec. 6, 1907.
- February 19 (29 Stat., 578). Unclaimed moneys in court. (To Dep. Clk. Cir. Ct., E. Tenn.) Nov. 30, 1907.
- February 19 (29 Stat., 578). Unclaimed moneys in registry of courts. (To Clk. Cir. Ct., W. Ky.) Dec. 15, 1906.
 (To Clk. Cts., Ind.) Dec. 17, 1906.
 (To Clk. Cts., Colo.) Dec. 19, 1906.
 (To Clk. Cts., N. N. Y.) Dec. 21, 1906.
- February 19, section 9. Clerk courts. Oct. 26, 1897.
 February 24. Bond. Mar. 30, 1898.
 March 2. Tea. Oct. 23, 1903.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1897, March 2 (29 Stat., 600). Liquidating national bank agents.

(Comp. Cur.) Mar. 7, 1906.

March 2. Tea.

May 5, 1898.

May 26, 1898.

Jan. 11, 1902.

Jan. 5, 1903.

March 2, section 6. Tea.

Dec. 17, 1899.

March 2. Foreigners.

May 7, 1900.

March 2, section 4 (29 Stat., 604). Storage and cartage charges.

Oct. 29, 1904.

March 2, section 9 (29 Stat., 606). Reimportation of impure tea.

Aug. 26, 1907.

March 3. Salary, collector of customs.

June 15, 1897.

March 3. Waste paper.

Aug. 11, 1899.

March 3. Copyright.

June 12, 1903.

March 3. Trade-dollar lockets.

Dec. 5, 1903.

March 3 (29 Stat., 691). Landing excessive sea stores.

Dec. 16, 1904.

March 3 (29 Stat., 625). Passing mutilated coin.

(Treas.) May 5, 1905.

March 3 (29 Stat., 625). Coins—Defaced—Legal tender.

Nov. 23, 1910.

March 16, section 1. Tea.

Jan. 21, 1898.

June 4. Collector of customs.

July 10, 1897.

June 4. Resolutions, Messages of the Presidents.

Sept. 26, 1898.

June 4. Alaska.

Mar. 22, 1899.

Feb. 16, 1900.

June 4 (30 Stat., 17). Officers of the Revenue-Cutter Service.

Apr. 15, 1905.

June 4. Public buildings.

Dec. 27, 1900.

June 4. Lighthouses.

Apr. 13, 1901.

June 4, paragraph 5 (30 Stat., 34). Forest reservations—Filing contracts and bonds.

July 15, 1908.

June 7. Collisions.

Mar. 27, 1900.

July 24, section 32. Customs.

May 18, 1897.

Nov. 5, 1897.

(2) Nov. 26, 1897.

Dec. 3, 1897.

Dec. 6, 1897.

Dec. 10, 1897.

Dec. 20, 1897.

July 8, 1898.

Aug. 12, 1898.

Oct. 14, 1898.

June 12, 1899.

June 13, 1899.

June 5, 1902.

Oct. 22, 1902.

July 24, section 11. Customs.

Dec. 20, 1897.

May 25, 1898.

June 3, 1898.

Mar. 5, 1901.

July 24, paragraphs 213, 214. Customs.

Dec. 31, 1897.

July 24, paragraph 504. Customs.

Feb. 7, 1898.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1897, July 24, sections 8, 11. Customs.	Mar. 25, 1898.
July 24, section 15. Customs.	Jan. 8, 1898.
	Nov. 28, 1898.
	Feb. 9, 1903.
July 24, paragraphs 702-703. Customs.	May 2, 1898.
	July 14, 1900.
	July 28, 1900.
July 24, section 3. Customs.	Aug. 10, 1898.
July 24, section 30. Customs.	Oct. 20, 1898.
	Jan. 28, 1899.
	Nov. 30, 1898.
	June 28, 1900.
	Aug. 12, 1902.
July 24, paragraph 181. Customs.	Jan. 5, 1899.
July 24, section 29. Customs.	Feb. 7, 1899.
	June 28, 1900.
July 24, paragraph 504. Customs.	Dec. 18, 1899.
July 24, paragraph 483. Customs.	Sept. 4, 1900.
	May 29, 1902.
July 24, paragraph 387. Customs.	Sept. 13, 1901.
July 24, section 7. Customs.	Mar. 18, 1902.
July 24, paragraph 697. Customs.	June 7, 1902.
July 24, paragraph 638. Customs.	Mar. 3, 1903.
July 24, paragraph 702. Exhibition by corporation.	Aug. 5, 1903.
July 24, paragraphs 701, 702, 703. Pictures for exhibition.	Apr. 7, 1904.
July 24, section 32. Compromise—Undervaluations.	June 1, 1904.
July 24, paragraph 503 (30 Stat., 196). Household effects—Entry.	Oct. 25, 1904.
July 24, section 32. Additional duty and damage allowance.	Nov. 8, 1904.
July 24, section 32. Landing excessive sea stores.	Dec. 16, 1904.
July 24 (30 Stat., 196). Forfeiture of American goods returned without entry.	(Brief.) July 1, 1905.
July 24, paragraphs 181, 183, 514, 614. Tariff on lead-bearing ore.	Aug. 15, 1905.
July 24, paragraphs 200, 699. Classification of pulp wood.	Oct. 31, 1905.
July 24, paragraph 473. Brands on cattle straying across the border.	Apr. 24, 1905.
July 24, section 32. Compromise and remission.	(Brief.) Mar. 10, 1905.
July 24, section 32. Additional duties; manifest clerical error; remission.	(To U. S. Atty., S. N. Y.) May 4, 1905.
July 24, paragraph 645 (30 Stat., 196). Free entry of theatrical effects.	June 12, 1905.
July 24, paragraph 193 (30 Stat., 151). Classification of metal statuary.	May 9, 1906.
July 24, paragraph 454. Classification of metal statuary.	May 9, 1906.
July 24, section 32. Compromise by Attorney General.	(To Atty. Gen.) June 22, 1906.
July 24, paragraph 473. Free entry of domestic cattle fattened in Cuba.	Aug. 23, 1906.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1897, July 24, section 30 (30 Stat., 151). Drawback on Philippine goods. Feb. 28, 1907.
- July 24, section 22 (30 Stat., 209). Customs—Discriminating duty. Jan. 5, 1907.
- July 24, paragraph 638 (30 Stat., 151). Scientific institutions. Sept. 28, 1907.
- July 24, section 32 (30 Stat., 151). Compromise of additional duties. (Brief.) Oct. 3, 1907.
- July 24 (30 Stat., 151). Refund additional duties on account of manifest clerical error. Feb. 18, 1908.
- July 24, section 30 (30 Stat., 151). Drawback on flour. Mar. 7, 1908.
- July 24, section 32 (30 Stat., 151). Compromise—Additional duties. Oct. 23, 1907.
- (To U. S. Atty., S. N. Y.) Oct. 24, 1907.
- July 24, section 32 (30 Stat., 151). Undervaluation—Forfeiture—Innocent purchaser. (To U. S. Atty., W. N. Y.) Mar. 21, 1908.
- July 24, section 32 (30 Stat., 151). Forfeiture—Undervaluation—Innocent purchaser. (To U. S. Atty., W. N. Y.) Mar. 28, 1908.
- July 24, section 15 (30 Stat., 151). Customs—Manufacturing bonded warehouses. Apr. 9, 1908.
- July 24, paragraph 181 (30 Stat., 151). Customs—Drawback on lead in ores. Apr. 25, 1908.
- July 24, section 30 (30 Stat., 151). Customs—Drawback on lead in ores. Apr. 25, 1908.
- July 24, paragraph 503 (30 Stat., 196). Free importations for colleges—Sale. (To Noes.) Sept. 3, 1908.
- July 24, section 11 (30 Stat., 151). Customs—Trade-marks. Mar. 22, 1910.
- July 24, section 12 (30 Stat., 207). Drawback on shipbuilding materials. Jan. 14, 1909.
- July 24, section 30 (30 Stat., 207). Drawback on shipbuilding material. Jan. 14, 1909.
- July 24, section 32. Mail importations. (Brief.) Jan. 14, 1909.
- July 24, section 32 (30 Stat., 151). Postal convention agreements inconsistent with statute. Jan. 15, 1909.
- July 24, section 32 (30 Stat., 151). Compromise—Additional duties. Feb. 9, 1909.
- July 24, paragraph 638 (30 Stat., 151). Free importations by departments. July 22, 1909.
- November 29. Seamen. Aug. 6, 1902.
- December 29. Seal skins. May 16, 1902.
- Dec. 30, 1902.
- 1898, February 17, section 2. Vessels. Mar. 29, 1900.
- March 15 (30 Stat., 316). Hours of labor for clerks. Dec. 8, 1910.
- March 15, section 7. Absence. Apr. 26, 1898.
- March 15, sections 5, 8. Clerk of Supreme Court. Feb. 3, 1899.
- March 15, section 9 (30 Stat., 317). Detail of officer or employee. (Brief.) May 4, 1909.
- April 29. Arkansas bonds. May 11, 1898.
- May 14. Alaska. June 28, 1900.
- July 23, 1900.
- Feb. 2, 1901.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

1898, May 17 (30 Stat., 417).	Abandonment of goods not damaged.	
	(To U. S. Atty., S. Ga.)	Jan. 21, 1907.
June 13.	War revenue.	June 13, 1898.
		July 23, 1898.
		June 22, 1901.
June 13, section 3.	War revenue.	June 15, 1898.
June 13, section 33.	War revenue.	Sept. 15, 1898.
June 13, section 2.	War revenue.	May 5, 1901.
June 13, section 32 (30 Stat., 466).	Borrowing money for public expenditures.	July 15, 1909.
June 13 (30 Stat., 466).	Certificates of indebtedness as security for circulation.	Aug. 27, 1909.
June 22 (30 Stat., 487).	Location of a customhouse without city limits.	
	(Brief.)	May 22, 1905.
June 23.	Customhouse, Sabine Pass.	Sept. 8, 1898.
		Oct. 25, 1898.
July 1.	Alaska.	Mar. 22, 1899.
July 1, section 17.	Bankruptcy—Barring judgment.	
	(To U. S. Atty., Wn. Va.)	Jan. 2, 1909.
July 1, section 67, paragraph d (30 Stat., 544).	Payment to attorney.	July 1, 1904.
July 1, sections 67 and 70 (30 Stat., 566).	Title to moneys due bankrupt contractor.	Mar. 19, 1906.
July 1, section 70 (30 Stat., 566).	Payments to claimants.	
	(To Atty., D. C.)	June 2, 1904.
July 7.	Chinese.	Mar. 3, 1899.
		May 1, 1899.
July 7 (resolution).	Chinese.	June 20, 1900.
		July 9, 1900.
		June 6, 1901.
July 7, section 2 (30 Stat., 717).	Jurisdiction over Federal building sites.	Nov. 24, 1908.
July 7, section 2 (30 Stat., 717).	Jurisdiction assaults in public building.	Jan. 26, 1909.
December 21.	Vessels.	Apr. 22, 1903.
1899 (River and harbor act, section 10).		May 13, 1901.
February 28.	Copy of bond.	Apr. 9, 1902.
March 1 (resolution).	Chinese.	May 13, 1899.
March 2.	Sale.	Oct. 10, 1899.
March 3.	Criminal Code, Alaska.	Mar. 22, 1899.
		Feb. 16, 1900.
March 3, section 182.	Criminal Code, Alaska.	Mar. 22, 1899.
		June 28, 1900.
March 3, section 179.	Criminal Code, Alaska.	Apr. 28, 1900.
March 3, section 177.	Criminal Code, Alaska.	Feb. 2, 1901.
		June 28, 1901.
March 3, section 177.	Salmon.	Feb. 9, 1901.
March 3, section 177.	Freedmen's Bank.	Apr. 11, 1899.
March 3, section 4.	Set-off.	Aug. 7, 1899.
March 3, sections 10, 11, 12, 16.	Census.	Aug. 22, 1899.
March 3 (30 Stat., 1154).	Coast waters are "navigable waters of the United States."	Feb. 9, 1905.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1899, March 3, sections 19 and 20 (30 Stat., 1154). Destruction of wrecks dangerous to navigation. (Brief.) May 1, 1905.
 August 13, section 10. Obstruction to navigation. Apr. 13, 1901.
 September 2. Parcels post. Jan. 26, 1903.
- 1900, March 1, sections 1 and 2 (31 Stat., 45). Moneys—Definition of different kinds of. (To Weeks.) May 13, 1908.
 March 14 (31 Stat., 45). Tax on interest on United States bonds. (Treas., U. S.) May 5, 1904.
 March 14 (31 Stat., 47). Purchase of silver bullion. June 7, 1904.
 June 10, 1904.
 March 14, section 2. Gold reserve—Record. Dec. 17, 1910.
 March 14, sections 2, 4. Gold reserve—Redemption notes. Dec. 28, 1910.
 March 14, section 6. National banks. Apr. 10, 1900.
 March 14, section 12 (31 Stat., 49). Certificates of indebtedness as security for circulation. Aug. 27, 1909.
 April 3. Chinese. Dec. 4, 1900.
 April 12, sections 4, 14, 18, 25, 38. Auditing customs accounts. Apr. 26, 1904.
 April 12, sections 8, 14. Porto Rico. Apr. 19, 1900.
 April 12, sections 8, 14. Head tax. June 8, 1900.
 April 12, sections 4, 14, 22, 38. Porto Rico. Feb. 14, 1901.
 April 12, section 14. Internal revenue. Mar. 13, 1901.
 April 12, section 14. Porto Rico. Aug. 16, 1901.
 April 12, section 14 (31 Stat., 77). Porto Rican bonds—Security for additional circulation. May 17, 1909.
 April 30. Examination of baggage. Aug. 15, 1903.
 April 30. Hawaii, eight-hour law. Dec. 11, 1903.
 April 30, section 101. Chinese. June 20, 1900.
 July 9, 1900.
 April 30. Immigration. July 11, 1900.
 April 30, sections 4, 5, 100, 101. Immigration. Sept. 1, 1900.
 Sept. 15, 1900.
 April 30. Stamps. June 20, 1903.
 April 30. Quarantine. June 24, 1903.
 April 30. Hawaii. Oct. 15, 1900.
 May 2, section 2 (31 Stat., 178). Appeal from decision of Commissioner of Internal Revenue. Oct. 14, 1907.
 May 25 (31 Stat., 202). Diseased animals. Aug. 31, 1904.
 May 25 (31 Stat., 187). Destruction of smuggled plumage. July 2, 1909.
 May 25 (31 Stat., 187). Disposition of smuggled plumage. July 28, 1909.
 June 6. Alaska. June 28, 1900.
 June 6. Bureaus. July 27, 1900.
 June 6, section 7 (31 Stat., 324). Alaskan court moneys. (To Clk. (ts., Alaska.) June 14, 1904.
- 1901, February 10. Counterfeiting dies. Oct. 8, 1903.
 February 23. Steamboats. Jan. 13, 1902.
 Mar. 24, 1902.
 March 2 (31 Stat., 926). Diseased animals. Aug. 31, 1904.
 March 3. Deputy assistant treasurer. Mar. 16, 1901.
 March 3. Savings banks, District of Columbia. Feb. 2, 1903.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1902, March 8, section 4 (32 Stat., 54). Drawback on Philippine goods.
Feb. 28, 1907.
- March 8, section 6 (32 Stat., 55). Drawback on Philippine goods.
Feb. 28, 1907.
- March 14. Revenue launch.
Apr. 24, 1903.
- April 12. Revenue cutter.
Apr. 19, 1902.
- April 12 (32 Stat., 100). Officers of the Revenue-Cutter Service.
Apr. 15, 1905.
- April 28 (32 Stat., 152). Jurisdiction over Washington post office annex site.
(U. S. Atty., D. C.) Nov. 22, 1905.
- April 29, section 2. Chinese.
May 21, 1902.
- June 6 (32 Stat., 326). Eight-hour law.
(To the President.) Dec. 7, 1906.
- June 27. Legacy tax.
(Brief.) Jan. —, 1903.
- June 28 (32 Stat., 448). Public building.
Oct. 13, 1904.
- June 28 (32 Stat., 484). Borrowing money for public expenditures.
July 15, 1909.
- June 30. Savings banks, District of Columbia.
Feb. 2, 1903.
- July 1. Virus, license.
Aug. 17, 1903.
- July 1. Virus, manufacture of
Dec. 7, 1903.
- July 1 (32 Stat., 692). Suits in Philippines.
Oct. 29, 1904.
- July 1 (32 Stat., 728). Examination of serum manufactories.
Jan. 20, 1905.
- July 1 (32 Stat., 560). Appropriation acts must be specific.
(U. S. Atty., D. C.) Mar. 14, 1905.
- July 1 (32 Stat., 706-708). Status of "Philippine fours" bonds.
(To Ballard.) Sept. 25, 1905.
- July 1 (32 Stat., 728). Viruses, serums, toxins, etc.
Apr. 5, 1909.
- July 1 (32 Stat., 728). Importation of viruses, etc.
May 6, 1909.
- July 1 (32 Stat., 728). Disposition of infected viruses.
Aug. 18, 1909.
- July 1 (32 Stat., 691). Security for Philippine deposits.
May 18, 1910.
- July 1, section 7. Marine-Hospital Service.
Jan. 17, 1903.
- July 1, section 84. Customs.
June 27, 1903.
- 1903, January 14. Hawaii.
June 30, 1903.
- February 2 (32 Stat., 791). Prevention of animal diseases.
May 21, 1904.
- February 2 (32 Stat., 791). Diseased animals.
Aug. 31, 1904.
- February 14 (32 Stat., 825). Laws in relation to vessels.
July 18, 1904.
- February 14 (32 Stat., 825). Supervising of customs forms.
July 30, 1904.
- February 14. Bonds of transferred department officers.
July 11, 1903.
- February 14, section 2. Bond of disbursing clerk.
July 11, 1903.
- February 17 (32 Stat., 1612). Contracts—damages.
Jan. 12, 1904.
- February 25 (32 Stat., 869). Term of service of cadets in Revenue-Cutter Service.
Apr. 26, 1905.
- March 3. Beer.
Mar. 27, 1903.
- March 3, section 1. Immigration.
Apr. 17, 1903.
- March 3. Head tax.
Apr. 22, 1903.
- March 3. Adulterated foods.
June 12, 1903.
- March 3. Hall of records.
June 17, 1903.
- March 3. Illustration of coins.
Aug. 4, 1903.
- March 3. Trade-dollar lockets.
Dec. 5, 1903.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1903, March 3, section 8. Bond of disbursing clerk. July 11, 1903.
 March 3 (32 Stat., 1225). Representation of 1-cent piece. Aug. 7, 1905.
 March 3 (32 Stat., 1109). Purchase of silver bullion. June 7, 1904.
 June 10, 1904.
 March 3 (32 Stat., 1223). Facsimiles of money. June 16, 1904.
 March 3 (32 Stat., 1157). Pure-food law—storage charges. Oct. 29, 1904.
 March 3 (32 Stat., 1223). Facsimiles of coins. Feb. 25, 1907.
 March 3, section 3 (32 Stat., 1223). Facsimiles of coins. Sept. 6, 1907.
 March 3 (32 Stat., 1223). Coin and bills—Plates and half-tones of.
 (To Alderman.) July 9, 1908.
 March 3 (32 Stat., 1223). National banks—Reserve cities—Require-
 ments. (To Comp. Cur.) June 22, 1909.
 March 3, section 3 (32 Stat., 1223). Coins—Illustrations of.
 (To Laird & Lee.) June 2, 1910.
 1904, April 13 (33 Stat., 175). Appropriation. May 7, 1904.
 April 28 (33 Stat., 465). Customs—Seal of port. May 14, 1904.
 April 28 (33 Stat., 513). Exposition medals. Oct. 27, 1904.
 April 28 (33 Stat., 566). Additional duty and damage allowance.
 Nov. 8, 1904.
 April 28, section 5 (33 Stat., 513). Reproduction Louisiana Exposition
 medals. Mar. 19, 1906.
 April 28 (33 Stat., 429). Borrowing money for public expenditures.
 July 15, 1909.
 April 28 (33 Stat., 440). Departmental supplies—Post Office Depart-
 ment. Nov. 26, 1910.
 1905, February 6 (33 Stat., 689). Security for Philippine deposits.
 May 18, 1910.
 February 20, section 27 (33 Stat., 724). Customs—Trade-marks.
 Mar. 22, 1910.
 February 24 (33 Stat., 811). Contractor's bonds—Amendment giving
 United States priority. (Brief.) June 5, 1905.
 February 24 (33 Stat., 811). Contractor's bonds—Amendment giving
 United States priority. June 7, 1905.
 February 24 (33 Stat., 812). Service of process on contractor.
 (To Chapin & Henry.) Nov. 23, 1906.
 February 24 (33 Stat., 812). Eight-hour law.
 (To the President.) Dec. 7, 1906.
 February 24 (33 Stat., 812). Suits for benefit of material men.
 Dec. 17, 1906.
 (To U. S. Atty., S. N. Y.) Dec. 29, 1906.
 February 24 (33 Stat., 811). Contract bonds—Suits thereon.
 July 9, 1908.
 February 24 (33 Stat., 812). Bonds with reinsurance. July 30, 1908.
 February 24 (33 Stat., 811). Suits by subcontractors. May 1, 1909.
 March 3 (33 Stat., 1032). Reclamation fund—Bond. Dec. 22, 1906.
 March 3 (33 Stat., 1046). Transfer of furniture from Jamestown Exposi-
 tion to departments. Jan. 22, 1908.
 March 3, section 3 (33 Stat., 998). Districts in Arizona.
 Nov. 23, 1905.
 1906, February 26 (34 Stat., 33). Eight-hour law.
 (To the President.) Dec. 7, 1906.
 March 23 (34 Stat., 84). Lost checks and warrants. June 17, 1908.

CONSTITUTION AND STATUTES CONSTRUED AND CITED—Continued.**Acts of Congress—Continued.**

- 1906, May 26 (34 Stat., 200). Punishment of revenue-cutter cadets.
(Brief.) Nov. 2, 1907.
May 26 (34 Stat., 200). Revenue-Cutter Service—Sentence and discharge of enlisted men. May 1, 1909.
May 26, section 3 (34 Stat., 200). Power of Secretary to delegate authority. May 10, 1910.
June 9 (34 Stat., 299). Lease by Government of State quarantine station. Nov. 14, 1906.
June 16, section 21 (34 Stat., 277). National banks—Directors—Eligibility. (To Comp. Cur.) Aug. 3, 1910.
June 19 (34 Stat., 301). Lost checks and warrants. June 17, 1908.
June 22 (34 Stat., 452). Punishment of revenue-cutter cadets.
(Brief.) Nov. 2, 1907.
June 22 (34 Stat., 388, 449). Detail of officer or employee.
(Brief.) May 4, 1909.
June 25, sections 713, 714 (34 Stat., 459). Savings banks.
(To Comp. Cur.) Aug. 16, 1910.
June 29, section 1 (34 Stat., 584). Free transportation of customs inspectors, etc. July 31, 1906.
June 30 (34 Stat., 769). Publication after judgment that pure-food act has been violated. Aug. 31, 1906.
June 30 (34 Stat., 669). Eight-hour law.
(To the President.) Dec. 7, 1906.
June 30 (34 Stat., 664). Depositing appropriation in banks pending final adjudication. June 13, 1907.
June 30, section 9 (34 Stat., 764). Public buildings sites. Dec. 9, 1910.
June 30, section 10 (34 Stat., 764). Transfer of furniture from Jamestown Exposition to departments. Jan. 22, 1908.
June 30, section 11 (34 Stat., 772). Adulteration of food—bond.
Dec. 7, 1906.
1907, February 6 (34 Stat., 880). Appointment of deputy surveyor of customs. Apr. 27, 1909.
February 9 (34 Stat., 886). Garnishment of debts due to the Jamestown Exposition Co. Nov. 2, 1907.
March 1 (34 Stat., 1018). Proceeds sale of individual Indian lands.
Jan. 4, 1908.
March 4. Disbursing agents funds—Depositories. Oct. 14, 1910.
Oct. 21, 1910.
December 19 *not published*. Checks in payment of public dues.
(Brief.) Feb. 1, 1908.
1908, May 22 (35 Stat., 223). Change of disbursing clerk's title—Status of bond. Jan. 20, 1909.
May 27, section 17 (35 Stat., 391). Alaska-Yukon Exposition—Donation. June 2, 1908.
May 27 (35 Stat., 325). Coin—Transportation of fractional silver.
June 10, 1908.
May 27, section 17 (35 Stat., 391). Alaska-Yukon Exposition—Donation. June 15, 1908.
May 27 (35 Stat., 415). Lost checks and warrants. June 17, 1908.
May 27 (35 Stat., 415). Lost checks and warrants. June 24, 1908.
May 27, section 17 (35 Stat., 391). Alaska-Yukon Exposition—Proof of subscription. July 13, 1908.

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- 1908, May 28 (35 Stat., 203). Deputy—Appointment of duties.
 (To Dep. Comp. Currency.) June 13, 1908.
- May 30 (35 Stat., 546). National Currency Associations. June 10, 1908.
- May 30, section 11 (35 Stat., 552). Additional currency—Deposit of.
 June 10, 1908.
- May 30 (35 Stat., 547). Additional currency—"Net funded indebtedness."
 July 8, 1908.
- May 30 (35 Stat., 546). Classification of municipal bonds.
 Aug. 17, 1908.
- May 30 (35 Stat., 546). Classification of municipal bonds.
 Aug. 20, 1908.
- May 30 (35 Stat., 552). Withdrawal of banks from currency associations.
 July 25, 1908.
- May 30 (35 Stat., 556). Liability for personal injuries. Dec. 19, 1908.
- May 30 (35 Stat., 536). Compensation for injury to plate printer.
 Jan. 11, 1909.
- May 30 (35 Stat., 536). Injuries to artisans and laborers. Mar. 24, 1909.
- May 30 (35 Stat., 546). Porto Rican bonds—Surety for additional circulation.
 May 17, 1909.
- May 30 (35 Stat., 540). National Guard Armory. Feb. 3, 1910.
- May 30 (35 Stat., 546). National currency associations—Organization.
 July 28, 1910.
- May 30. Currency associations—Managers. Nov. 21, 1910.
- May 30. Additional currency associations. Dec. 19, 1910.
- May 30, sections 1, 3. Bank circulation—Security—Certificates of indebtedness.
 Aug. 8, 1910.
- May 30, section 3 (35 Stat., 549). Philippine bonds as security for bank circulation.
 Aug. 3, 1910.
- May 30, section 3. Bank circulation—Municipal bonds—Security.
 Aug. 6, 1910.
- May 30, section 3. National banks—Additional circulation—Security.
 Sept. 26, 1910.
- May 30, section 6 (35 Stat., 520). Inspectors of furniture—Control of.
 July 30, 1910.
- May 30, section 6 (35 Stat., 549). National banks—Redemption fund.
 Aug. 4, 1910.
- 1909, March 4 (35 Stat., 1088). See Penal Code.
- March 4 (35 Stat., 1058). Supervision of building associations, District of Columbia.
 (To Comp. Currency.) July 8, 1909.
- March 4 (35 Stat., 1058). Building associations—"Doing business."
 Sept. 10, 1909.
- March 4, section 11 (35 Stat., 1068). Compensation of special architect.
 Nov. 17, 1909.
- March 4, section 178 (35 Stat., 1122). Checks, etc., for less than \$1.
 Sept. 24, 1909.
- Oct. 29, 1909.
- March 4, sections 167, 168, 178 (35 Stat., 1088). Trade checks, chips, and tokens.
 June 17, 1910.
- August 5, section 2 (36 Stat., 82). Exclusion of importation from countries discriminating against the United States.
 (To Emory.) Oct. 25, 1909.

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- 1909, August 5, section 5 (36 Stat., 83). Cigars and cigarettes—Importations from the Philippines. Dec. 1, 1909.
- August 5, section 33 (36 Stat., 110). Cigars and cigarettes—Importations from the Philippines. Dec. 1, 1909.
- August 5, section 40 (36 Stat., 117). Certificates of indebtedness as security for circulation. Aug. 27, 1909.
- August 5, section 17 (36 Stat., 85). Board of General Appraisers—Relations to Treasury Department. June 25, 1910.
- August 5, section 23 (36 Stat., 109). Records in revenue suits. Mar. 14, 1910.
- August 5, section 35 (36 Stat., 110). Records in revenue suits. Mar. 14, 1910.
- August 5, paragraph 516. Customs—Free importations for District of Columbia. June 27, 1910.
- August 5, paragraph 519. Customs—Free importations for District of Columbia. June 27, 1910.
- August 5, paragraph 629. Patterns for machinery. Dec. 16, 1910.
- August 5 (36 Stat., 117). Isthmian Canal bonds. Aug. 4, 1910.
- 1910, March 23. Suretyship—Interstate Casualty Co. Nov. 15, 1910.
- June 17 (36 Stat., 531). Post Office Department supplies. Nov. 26, 1910.
- June 17 (36 Stat., 531). Supplies for departments. July 30, 1910.
- June 17 (36 Stat., 487). Division of Printing and Stationery, Treasury. July 30, 1910.
- June 17 (36 Stat., 486). Division of Appointments, Treasury. July 30, 1910.
- June 17 (36 Stat., 485). Chief clerk Treasury Department. July 30, 1910.
- June 17 (36 Stat., 531). Supplies—Purchase. Oct. 3, 1910.
- June 17. Supplies—Contracts for. Oct. 20, 1910.
- June 17, section 4 (36 Stat., 531). Advertising—Supplies and services. June 22, 1910.
- June 17, section 4. Contracts for supplies. Oct. 10, 1910.
- June 17, section 4. Supplies—Detached offices—Purchases by. Nov. 16, 1910.
- June 25 (36 Stat., 488). Inspectors of furniture—Control of. July 30, 1910.
- June 25 (36 Stat., 776). Control of contingent expenses, Treasury. July 30, 1910.
- June 25, sections 9, 10 (36 Stat., 814). Postal savings bonds. Dec. 29, 1910.
- June 25, section 23 (36 Stat., 699). Public-building sites. Dec. 9, 1910.



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